

Unemployment Insurance HANDBOOK

For Arkansas Employers



**To assist in understanding and complying
with the Employment Security Law and
Regulations of Arkansas**

DEPARTMENT OF WORKFORCE SERVICES
P.O. BOX 2981 LITTLE ROCK, AR 72203

Revised 10-06



State of Arkansas

Department of
WORKFORCEServices

www.dws.arkansas.gov

Post Office Box 2981 • Little Rock, AR 72203-2981



Dear Arkansas Employer:

It is a privilege for the Department of Workforce Services to provide this Handbook designed specifically for your use. It includes a brief explanation of Arkansas' Law, Regulations and procedures as they relate to the administration of the Unemployment Insurance program. This Handbook is intended to provide clear, concise information to help you protect your rights, fulfill your responsibilities, and make the best possible use of services offered by the Department of Workforce Services.

Some references are included in this Handbook to assist you in securing additional information from the *Employment Security Law and Regulations publication.

You, the employer, are solely responsible for the funding of the Unemployment Insurance program. Your quarterly state unemployment insurance tax is used exclusively for the payment of benefits to eligible unemployed workers, while the annual tax you pay under the Federal Unemployment Tax Act (FUTA) is used to fund the administrative costs of the program.

By familiarizing yourself with the program and being aware of your rights and responsibilities, you may save tax dollars. For example, you can reduce your FUTA taxes by paying your state taxes on time. By providing information about former employees, when requested by the Department of Workforce Services, you can ensure that unemployment benefits are properly paid.

We encourage you to take some time to review this Handbook. Department personnel at any of the offices listed in the Directory will gladly assist you if additional information is needed.

*Although our name has changed to DWS pursuant to Act #1705 of 2005, the actual Law remains "Employment Security Law".

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DIRECTORY

ADMINISTRATIVE OFFICES

The Department of Workforce Services Administrative Offices are located at #2 Capitol Mall, Little Rock, Arkansas 72201.

Administrative Directory

Director	(501) 682-2121
Equal Opportunity	(501) 682-2389
Legal Counsel	(501) 682-3150
State New Hire Registry	(501) 682-3087
Assistant Director for Unemployment Insurance	(501) 682-3200
Chief of Contributions	(501) 682-3253
Cashiers	(501) 682-3282
Collections	(501) 682-3100
Employer Accounts	(501) 682-3798

Other Helpful Information Sources

Appeal Tribunal	(501) 682-1063
Board of Review	(501) 683-4300
Employer Charges	(501) 682-1181
Technical Assistance-Unemployment Insurance Benefits ...	(501) 682-3306
(General Inquiries Only--Questions regarding benefit payment issues involving specific claimants should be addressed to the Local Office in which the subject claim is being serviced.)	

DIRECTORY

LOCAL OFFICES

The Department of Workforce Services has local offices throughout the State to carry out Unemployment and Employment Service functions.

Local Office Directory

LOCAL OFFICE	L.O. NO.	ADDRESS	TELEPHONE
Arkadelphia	10290	502 South Sixth Street P.O. Box 620 - 71923-0620	870-246-2481
Batesville *	10010	396 Barnett Drive (Hwy. 69 Bypass) P.O. Box 2296 - 72503-2296	870-793-4156
Benton	10300	309 South East Street P.O. Box 2470 - 72018-2470	501-776-2974
Blytheville	10020	111 East Ash Street P.O. Box 1409 - 72316-1409	870-762-2035
Camden	10030	232 North Adams Avenue P.O. Box 717 - 71711-0717	870-836-5024
Conway *	10210	1500 North Museum Road, #111 P.O. Box 189-72033-0189	501-730-9894 or 501-730-9897
El Dorado	10040	523 East Sixth Street P.O. Box 2038 - 71731-2038	870-862-6456
Fayetteville *	10050	2143 West Sixth Street P.O. Box 1205 - 72702-1205	479-521-5730
Forrest City	10060	2615 South Washington Street P.O. Box 1059 - 72336-1059	870-633-2900
Fort Smith *	10070	616 Garrison Ave., Rm. 101 Rogers Avenue Entrance P.O. Box 1987 - 72902-1987	479-783-0231
Harrison	10080	818 Highway 62-65 NWAEDD Plaza Bldg. P.O. Box 280 - 72602-0280	870-741-8236
Helena	10090	301 Rightor Street P.O. Box 279 - 72342-0279	870-338-7415
Hope *	10100	700 South Elm Street P.O. Box 598 - 71802-0598	870-777-3421
Hot Springs *	10110	2254 Albert Pike, Suite A P.O. Box 2278 - 71914-2278	501-525-3450
Jacksonville *	10310	#2 Crestview Plaza P.O. Box 39 - 72078-0039	501-982-3835
Jonesboro *	10120	2311 East Nettleton Ave. P.O. Box 16127 - 72403-1460	870-933-5090
Little Rock Midtown	10130	1501 South Main Street P.O. Box 34047 - 72203-4047	501-682-7791

Local Office Directory

LOCAL OFFICE	L.O. NO.	ADDRESS	TELEPHONE
Magnolia	10200	214 South Washington Street P.O. Box 369 - 71754-0369	870-234-3440
Malvern	10220	1735 East Sullenberger P.O. Box 788 - 72104-0788	501-332-5461
Mena	10140	601 C Hwy. 71 N./Northside Shpg. Ctr. P.O. Box 230 - 71953-0230	479-394-3060
Monticello *	10150	477 South Main Street P.O. Box 30 - 71657-0030	870-367-2476
Mountain Home	10270	Village Mall/759 Hwy 62 NE, Ste. 70 P.O. Box 1945 - 72654-1945	870-425-2386
Newport	10230	401 Walnut Street P.O. Box 677 - 72112-0677	870-523-3641
Paragould *	10240	400 East Kingshighway P.O. Box 336 - 72451-0336	870-236-8512
Pine Bluff	10170	1001 South Tennessee Street P.O. Box 8308 - 71611-8308	870-534-1920
Rogers *	10250	1626 South Eighth Street P.O. Box 99 - 72757-0099	479-636-4755
Russellville	10180	104 South Rochester Avenue P.O. Box 727 - 72811-0727	479-968-2784
Searcy	10260	501 West Arch Avenue P.O. Box 248 - 72145-0248	501-268-9166
Texarkana *	10190	1118 Wood Street P.O. Box 241 - 75504-0241	1-903-794-4164 or 1-903-794-4163
Walnut Ridge	10280	116 West Elm Street P.O. Box 470 - 72476-0470	870-886-3556
West Memphis	10320	202 Shoppingway, Ste. A P.O. Box 1928 - 72303-1928	870-400-2269

- * District Field Tax Representative stationed in this office.
District Field Tax Representatives for the Pulaski County area are stationed in the Administrative Offices located at #2 Capitol Mall, Little Rock, AR and can be reached by calling (501) 682-3254.

WHO MUST PAY?

Arkansas employers, with the exception of certain IRS approved nonprofit employers, and state and local government entities, pay both Federal and State unemployment insurance taxes to finance Arkansas' Unemployment Insurance program. An employer can be an individual, a partnership, a corporation, or any other entity for whom a worker performs services. If you meet one (1) of the following conditions, you are an "employer" and required to pay unemployment taxes on your employee's wages for the entire year:

1. Employ one (1) or more workers for some portion of ten (10) or more days during a calendar year, or
2. Acquire the business or part of the business of an employer subject to unemployment taxes, or
3. Pay \$1,000 or more cash wages in a calendar quarter to individuals employed in domestic service, or
4. Pay \$20,000 or more cash wages in any calendar quarter to individuals employed in agricultural labor, or employ at least ten (10) workers for some part of a day in each of twenty (20) different weeks in a calendar year, or
5. Voluntarily elect to provide unemployment coverage to your workers even though it is not required. Such an election must include all employees in all of the employer's places of business and is binding for a minimum of two (2) calendar years.

Reference: [Ark. Code Annotated Section 11-10-208, 11-10-209 and, 11-10-210](#)

◆ Federal Unemployment Tax Credit

Most employers who pay Arkansas state unemployment tax are liable under the Federal Unemployment Tax Act (FUTA). The annual tax you pay under FUTA is used to fund the administrative costs of the Unemployment Insurance program while your Arkansas state unemployment tax is used **solely** for the payment of benefits to eligible unemployed workers.

The FUTA tax is currently 6.2% on the first \$7,000 in wages paid to each worker in a calendar year.

When you pay your state taxes on time, you receive a tax credit of 5.4% to reduce your FUTA tax regardless of your Arkansas unemployment tax rate. The credit is equal to your actual tax rate, plus the difference between that percent and 5.4%. This means that Arkansas employers who pay their state taxes timely pay a net federal tax of 0.8%. For example:



If your Arkansas tax rate is 2.9%, you will receive a tax credit of 5.4% to reduce the federal tax even though your tax rate is less than 5.4%

Federal Tax Rate	6.2%	
Credit	<u>-5.4%</u>	(Credit for state tax 2.9% plus an additional credit of 2.5%)
Net Federal Tax	0.8%	

In order to receive the full federal tax credit, you must pay state taxes on time. If you pay your state taxes late, you will receive only 90% of the allowable credit.

Pay state unemployment taxes on time to receive full credit against your federal unemployment tax.

◆ **Obtaining An Unemployment Tax Account Number**

As soon as you start a business in Arkansas, contact the Employer Accounts Services or any of the District Field Tax Representatives shown in the Directory of this handbook. You will be sent a "Report to Determine Liability Under the Arkansas Employment Security Law" (*Form DWS-ARK-201*) which must be completed and filed no later than the last day of the second month in which you became an employer/employing unit. The information you provide will be used to determine your liability for unemployment taxes.

If within twenty (20) days following receipt of your notification of liability you do not advise Employer Accounts Services in writing that you disagree, an account will be established for you and an account number assigned. Your account number will consist of nine (9) digits. It is imperative that you include your account number on all reports, remittances and other correspondence to ensure reference to the correct account.

If you disagree with your liability determination and should decide to appeal, you are required to file quarterly reports and pay all contributions, penalty or interest due during the appeal process.

If you have more than one (1) place of business and file a separate "Employer's Quarterly Wage and Contribution Report" (*Form DWS-ARK-209B/C, DWS-ARK-209 BR/CR Reimburable Employers Only or DWS-ARK-209 BS/CS Seasonal Industries Only*) for each place of business, a separate account number will be assigned to each of these businesses.

WHO IS AN EMPLOYEE?

The relationship between you and your workers determines whether your workers are employees. An employment relationship exists when a worker performs services for you that are subject to your control, or right to control, whether or not you actually exercise the control.

Generally, an employment relationship exists when the services performed are a regular part of your business. It is presumed that, in order to protect your busi-

ness interests, you have the right to control the manner in which workers perform services for you.

The services may be performed on a full-time, part-time, temporary, seasonal, or probationary basis. They may be performed on or off your premises or in employees' own homes. Corporate officers, including officers of closely-held corporations, are employees of the corporation whether or not they receive wages.

In contrast, "independent contractors" are customarily engaged in an independent trade, occupation, profession, or business. They usually advertise their services, are in a position to realize a profit or suffer a loss as a result of their services, and usually have a significant investment in the business.

◆ What If My Employees Work In More Than One State?

If you have employees working in Arkansas and one (1) or more other States, the following guidelines will help you correctly report their wages and pay unemployment taxes:

1. If an employee works **only** in Arkansas, report the wages and pay taxes to Arkansas, whether or not you are located in Arkansas.
2. If an employee works **only** in another State, report the wages and pay taxes to that other State, even if you are located in Arkansas.
3. If an employee works **primarily** in Arkansas and only **occasionally** in another State, report the wages and pay taxes to Arkansas whether or not you are located in Arkansas.
4. If an employee works equally in two (2) or more States, report the wages and pay taxes to the State that contains the employee's base of operations, or the State from which the services are directed and controlled (*usually the State in which you are located*).

WHAT IS EXEMPT EMPLOYMENT?

Employees are included under the unemployment insurance law, unless their services are specifically excluded. If a service is excluded, it is not counted in determining your liability for taxes, and payments for those services should not be included on your quarterly wage reports. Some of the more common types of payments you should not report are:

1. Service performed by an individual in the employ of his /her son, daughter, or spouse.
2. Service performed by a child under twenty-one (21) years of age in the employ of his /her father or mother.
3. Service performed as an insurance or real estate agent or solicitor if remuneration is solely from commission.
4. Service performed in the delivery or distribution of newspapers or shopping news to customers.
5. Service performed as a student nurse in the employ of a hospital or a nurses' training school; or interns in the employ of a hospital.
6. Service performed by students in regular attendance at the educational institution that employs them.
7. Service performed in the employ of a church or convention or association of

- churches; or a church organization operated exclusively for religious purposes.
8. Service performed by an individual for any political caucus, committee, or headquarters of other groups of like nature not established on a permanent basis.
 9. Service performed by an inmate of a penal institution.

Questions concerning coverage or exemption may be directed in writing to the Department of Workforce Services, Employer Accounts Services, P.O. Box 8007, Little Rock, AR 72203 or by calling (501) 682-3798. All questions submitted in writing should include complete information regarding the nature of the employment, along with the name, address, and telephone of the individual who can best provide additional information, if such is needed.

Reference: [Arkansas Code Annotated 11-10-210\(a\)\(4\)\(A\)-\(F\) and 11-10-210\(f\)\(1\)-\(19\)](#)

WHAT IS A SUCCESSOR EMPLOYER?

When you acquire all or part of a business which was required to pay unemployment taxes in this state, you are a “successor” for unemployment tax purposes. As a successor, you are immediately liable for unemployment tax regardless of the amount of wages you pay or the number of workers you employ.

When acquiring an existing business, contact Employer Accounts Services immediately at (501) 682-3798.

As a successor, you should also take into account wages paid by the former owner in determining the amount of wages you must pay taxes on during the year you acquire the business. For example, if the former owner has paid wages in excess of the taxable wage base to a worker that you continue to employ, you will not have to pay taxes on any additional wages you pay this worker in the year you acquire the business.

Take advantage of the taxable wages reported by the former owner.

◆ Acquisition Of An Entire Business

When you acquire an entire business and continue its operation, you are assigned the tax rate and experience rating account of the former owner. The experience rating account includes the record of wages and taxes previously paid.

Therefore, any unemployment benefits awarded based on wages paid by the former owner may be charged to your account. Additionally, you may be liable for taxes unpaid by the former owner.

When acquiring a business, consider whether any unemployment taxes remain unpaid by the seller.

◆ Acquisition Of Part Of A Business

If you acquire a segregable and identifiable portion of a business and continue to operate it, you are not automatically assigned the tax rate and experience rating account of the former owner.

If you, the successor, desire to obtain any benefit from the predecessor's experience, you must file with the Director, a petition signed by all interested parties within thirty (30) days after the transfer, setting out the percentage of the predecessor's experience that should be transferred. A "Petition For Partial Transfer of Experience" (*Form DWS-ARK-201P*) may be used for this purpose. The same required information and signatory submitted in a letter may be used in lieu of this form.

Reference: Ark. Code Annotated Section 11-10-710 (b)(1)

◆ SUTA Dumping

The US Congress enacted the "SUTA Dumping Prevention Act of 2004". The Arkansas provisions to comply with this act were created as Arkansas Code Annotated 11-10-723, effective March 16, 2005.

SUTA Dumping is the deliberate avoidance of UI taxes by manipulation of UI tax rates. Companies manipulate rates by purchasing or forming a new entity with a lower rate and then moving employees and wage reporting to that entity.

The new legislation provides for criminal and civil penalties for employers and financial advisors who engage in SUTA Dumping. Violations or attempted violations by employers can result in a 2% rate increase in the year the violation occurs and in the 3 succeeding years, and a 10% penalty on total UI taxes due. Advising other persons or entities to engage in SUTA Dumping can result in penalties up to \$5,000.00 plus 10% of tax due. In addition, any person who violates or advises others to violate the SUTA Dumping provisions shall be guilty of a Class C felony.

For more information regarding SUTA Dumping, contact Employer Accounts Services at (501) 682-3798.

Reference: Ark. Code Annotated Section 11-10-723

WHAT IS A JOINT ACCOUNT?

Any employer may on or before December 1, prior to the year the application is to become effective, make application to participate in a joint account with one (1) or more other employers. To make such an application, you will need to call Employer Accounts Services at (501) 682-3798 and request a "Petition for Joint Employer Tax Account" (*Form DWS-ARK-201J*) be provided to you for completion. If approved, the individual accounts are merged in a joint account for experience rating purposes. Each employer assumes joint and several liability for the debts of the others in the group. All joint accounts will be maintained on a calendar year basis and must be maintained for a minimum of two (2) calendar years unless terminated sooner by action of the Department.

Withdrawal from a joint account by any participating employer may be approved, if the request for withdrawal is made in writing to the department on or before September 30 of the year prior to the year for which the withdrawal is to be effective. To

make such a request, you will need to contact Employer Accounts Services and ask for a "Request for Withdrawal from Joint Account" (*Form DWS-ARK-236J*) be sent to you for completion. The withdrawing employer will be treated as a new liable employer.

Reference: Ark. Code Annotated 11-10-208 (3) through (14)

WHAT IS A LESSOR EMPLOYING UNIT?

The term "lessor employing unit" is defined as an independently established business entity which engages in the business of providing leased employees to any other employer, individual, organization, partnership, corporation, or other legal entity, referred to herein as a client. Any legal entity determined to be engaged in the business of "outsourcing" shall be considered a "lessor employing unit". Additionally, the licensing requirements of the Arkansas PEO Recognition and Licensing Act (Arkansas Code Annotated 23-92-401 et seq.), as administered by the Arkansas Insurance Department, must be satisfied. Lessor employing units must obtain an employee leasing firm license from the Arkansas Department of Insurance, posting a surety bond in the amount required by them, and meeting other requirements of that licensing department. (*The surety bond required for licensing is in addition to the bond requirements of the Department of Workforce Services.*)

If, after three (3) years all contributions have been paid in a timely manner, the bond held for a bonded lessor employer may, upon request, be reduced from \$100,000 to \$35,000. Beginning July 1, 2005, bonded lessor employers must report wages for new clients on separate client accounts for three years; after which time, the bonded lessor employer shall report all wages under his own account number and federal ID number, using the assigned rate.

Non-bonded lessor employers must always report wages under separate client accounts.

In lieu of a surety bond, the lessor employing unit may deposit in a depository designated by the director securities with marketable value equivalent to the amount required for surety bond. The securities so deposited shall include authorization to the director to sell any such securities in an amount sufficient to pay any contributions which the lessor employing unit fails to promptly pay when due. [Reference Arkansas Code Annotated, Section 11-10-717 (e) (2) (B).]

The clients of lessor employing units must continue to report wages paid to their employees and pay the contributions due them until the lessor employing unit has complied with the security bond requirements as stated above.

In addition, in 2003 the following Arkansas Employment Security Law was put into effect by the Arkansas Legislature: *The employee leasing company is prohibited from moving the wages of a client from one leasing company account to another leasing company account with a lower rate. §11-10-717 (e) (2) (A) (iii).*

A lessor employer who **has not posted** a Surety Bond or provided other acceptable collateral, **must** submit separate quarterly contribution and wage reports for each of its client entities. When an employer enters into a contract with an employee leasing company which **has not** posted a \$100,000 surety bond, a new Department of Workforce Services account number will be issued. If the client has an existing account with DWS, it will be terminated, a new account number issued as a successor account, and the experience rating transferred to the successor ac-

count number. A new employer will have a new DWS number issued. The lessor information on the account will be the lessor Federal Identification Number, address, telephone number and lessor contact person. Individual client information will compose the remainder of the items.

If a client chooses to retain a portion of the employees, a multiple account will be generated with the parent account unit belonging to the client and the secondary unit having joint and several liability with the lessor employer.

In order for lessor accounts to be accurately maintained, a monthly list of clients added and deleted will be sent to the Arkansas Insurance Department, with a copy to the Department of Workforce Services. A Power of Attorney signed by the client's representative should be submitted for each lessor client.

The provisions, as outlined herein, are not applicable to private employment agencies who provide their employees to employers on a temporary basis, provided that the private employment agencies are liable as employers for the payment of contribution on wages paid to temporary workers they employ. An example is a Temporary Help Firm, which is defined as a firm that hires its own employees and assigns them to clients to support or supplement the client's workforce in work situations such as employees' absences, temporary skill shortages, seasonal workloads and special assignments/projects. [Reference Arkansas Code Annotated, Section 11-10-717 (e) (3) (B) (5)].

WHAT WAGES MUST BE REPORTED?

"Wages" means all remuneration paid for personal services including, but not limited to, salaries, commissions, bonuses, fees, fringe benefits, sick pay made directly to the employee or his dependents, deferred compensation, tips received while performing services which constitute employment and were reported to you by your employees, and the cash value of payments in any medium other than cash. Employer contributions (to the extent elected by the employee) to 401 (k) plans are also wages.

**Be aware of types of payments
for which you do not
have to pay taxes.**

The Following Are Some Examples Of Payments, Excluded By Law, Which Should Not Be Reported:

1. Payments you make to a plan or system which makes provision for your employees and/or their dependents for insurance or annuities involving retirement, sickness or accident disability, medical and hospitalization in connection with sickness or accident disability, worker's compensation, or death.
2. Payments made by an employer under a cafeteria plan, within the meaning of 26 U.S.C.A. Section 125, if such payment would not be treated as wages without regard to such plan.
3. Fees paid to corporate directors.
4. A domestic employee's share of the Federal Insurance Contribution Act (FICA) which you pay.

Reference: [Ark. Code Annotated 11-10-215 and Regulation 26](#)

HOW MUCH ARE UNEMPLOYMENT TAXES?

(The following does not apply to certain nonprofit and governmental employers who have chosen the reimbursement payment option—see pages 10 and 11 for more information on this option).

Arkansas' base tax rate ranges from 0.1% to 10%, plus the stabilization tax in effect, on the first \$10,000 of covered wages of each employee. Employers are assigned a tax rate based on their benefit experience (dollar amount of unemployment insurance paid to the employer's employees) and payroll size. The actual taxes you pay are calculated by multiplying your quarterly taxable wages by your assigned tax rate.

June 30 is the date used as the cutoff date for the computation of all experience rates for the next calendar year. The Law specifies that contributions paid on or before July 31 on wages paid on or before June 30 shall be included in the computation.

Beginning January 1, 1984, if you are starting a new business and do not have a previously assigned experience rate, you will be assigned a base rate of 2.9%. This base tax rate will be adjusted according to the additional taxes (*stabilization tax, extended benefits tax, and advance interest tax*) that may be in effect.

Effective with calendar year 2007, the stabilization tax included in each tax-rated employer's unemployment insurance tax rate is 0.7%. The stabilization tax is a solvency tax which, depending on the relationship of the trust fund balance to total payrolls, may range from – 0.1% to 0.8% of taxable wages. All tax-rated employers must pay this additional tax. This is necessary because individual employer reserves cannot be charged for all benefits due claimants that are paid from the trust fund. Examples of these payments are: 1) benefits paid to workers whose employer has gone out of business, 2) benefits paid to workers whose employer's tax rate is not sufficient to cover their benefit charges and 3) benefit payments due to claimants but no individual employer can be charged, i.e. benefits payable to a qualified claimant who quit a base period employer without good cause. **Note:** Reimbursable employers are excluded from the stabilization tax provision of the Law.

An advance interest tax is imposed in any calendar year when outstanding advances obtained from the trust fund under Title XII of the Social Security Act accrue interest chargeable to the state. As of calendar year 2001, this tax is not in effect.

All employers, except reimbursing employers, are subject to a 0.1% tax on taxable payrolls to finance the payment of extended benefits. For more information on this tax and the Federal-State Extended Benefits program see pages 26 and 27.

After you have been subject to three (3) or more years of benefit experience, you may be eligible for a lower rate depending on:

1. The amount of taxes you have paid to your account, excluding any extended benefits taxes and/or stabilization taxes and/or advance interest taxes paid.
2. The amount of unemployment benefits paid to your former employees and charged to you.
3. The average of your annual payroll for the last three (3) or five (5) calendar years preceding the computation date, whichever is the lesser. An employer who has been subject to three (3) or more years of benefits chargeable to his/her account and whose last year of total taxable payroll is less than the

three (3) or five (5) year average annual payroll, may elect to use the previous calendar year's payroll as the payroll factor in computation of the experience rate. Employers who wish to select this option must make their request in writing no later than July 31 immediately preceding the particular rate year. Requests should be addressed: Department of Workforce Services, Employer Accounts Services, P.O. Box 8007, Little Rock, AR 72203.

4. The overall solvency of the unemployment trust fund.

These four (4) factors are used to compute your base tax rate using a "reserve ratio" system--basically a cost accounting system.

The taxes you have paid minus the amount of benefits attributable to your business are divided by your average annual taxable payroll to produce your reserve ratio. The higher your reserve ratio, the lower your tax rate.

$$\text{Reserve Ratio} = \frac{\text{Reserve Balance (Taxes paid minus benefits charged)}}{\text{Average annual taxable payroll}}$$

This ratio is compared to a table in our Law which prescribes the rates assigned to each ratio. The Law provides that these base rates may be increased or decreased depending on the solvency of the unemployment trust fund. High rates of unemployment in the state can produce higher tax rates in subsequent years, and conversely low unemployment can produce lower tax rates.

Any employer having no covered employment for any calendar year shall have a rate equal to his most recently determined rate until he has one (1) full year of benefit risk.

[Reference to schedule: Ark. Code Annotated Section 11-10-705\(b\)](#)

If, on the computation date, the total of all contributions credited to the employer for all previous periods is less than the regular benefits charged to the employer's account, the employer will be assigned a deficit rate for the next year. For the first two (2) years of deficit, a base rate of 5.0% is assigned, with a 6.0 % base rate for the third and fourth deficit years. The 5.0% base rate is also assigned to employers who have a reserve ratio of less than 1.35%.

Even though many employers are assigned the maximum base rate, this does not cover the cost of unemployment benefits chargeable to their accounts. Our agency addressed this problem in the regular session of the General Assembly in 1999 with Act 1055. The intent of Act 1055 is to minimize future unfunded costs in employer accounts. With the passage of this Act, beginning in calendar year 2002 an employer who has had the maximum rate of 6.0% for the preceding two (2) calendar years will be assigned an additional 2% tax unless the employer has a positive experience (taxes paid exceed benefit charges) for one (1) of the two (2) preceding rate computation years, i.e. the 12-month periods ending June 30. In addition, beginning in calendar year 2004 employers who have not been able to achieve their 12-month positive experience standard and have had an 8.0% tax rate for two (2) consecutive years will experience an additional tax increase to 10.0% unless the employer has a positive experience during at least two (2) of the three (3) preceding rate computation periods of July 1 through June 30.

On or before February 1 of each year, an "Experience Rating Notice" is sent to each liable employer. This notice shows the rate the employer will use to compute the contribution due on his/her taxable payroll for the current calendar year.

The total tax rate is identified as that portion of the tax applicable to the contributions tax, stabilization tax, extended benefits tax, and advance interest tax, when in effect. The "Experience Rating Notice" will also show the various rate factors on the computation date which were used to determine the assigned rate.

You should carefully examine the "Experience Rating Notice" for correctness and request an explanation of any item listed which you do not understand or agree with. This notice is final and binding, unless you file a written application for review and redetermination with the Agency, within thirty (30) days from the date the notice was mailed. If your application is filed timely, you may appeal the agency's denial of your application or the redetermination by filing a petition with the clerk of the chancery court in the county of your residence, or in Pulaski County, within twenty (20) days of the mailing of the notice of determination.

If you wish to terminate elected coverage, and did not meet any of the applicable conditions that require payment of unemployment taxes in the prior calendar year, you must file a "Report To Terminate Account" (*Form DWS-ARK-236*) with the Department of Workforce Services during January of the year in which the termination is to be effective.

◆ **Voluntary Payment Option**

You may have a period of ninety (90) days from the beginning of the rate year to make a voluntary contribution, in any amount in addition to the required taxes. Upon receipt of the voluntary payment, the Director will compute a new experience rate for you.

**Each year consider a
voluntary payment as a way
to reduce your taxes.**

Such payment must be clearly identified as a voluntary payment, the amount being paid, and the account(s) to which it is to be credited. No voluntary payment may be refunded after being credited to your account. Payment should be addressed: Department of Workforce Services, Attn.: Voluntary Payments, P.O. Box 8007, Little Rock, AR 72203.

IS THERE AN OPTION AVAILABLE TO MAKE PAYMENTS IN LIEU OF TAXES?

A nonprofit organization, exempt from federal unemployment taxes under Section 501 (a) of the Internal Revenue Code of 1954, as amended, and governmental entities are offered an alternative method to paying state unemployment taxes --the reimbursable payment option--a form of "self-insurance." In lieu of paying taxes on a quarterly basis, you pay your proportionate share of the amount of benefits paid to your former workers.

You may choose the reimbursement payment option within thirty (30) days of the date of your liability as an employer by filing a written notice to the Department of Workforce Services, Employer Accounts Services, P.O. Box 8007, Little Rock, AR 72203. If approved, the election will remain in effect at least two (2) calendar years.

Reference: Ark. Code Annotated Section 11-10-713

◆ **Factors That Should Be Considered Before Choosing The Reimbursement Payment Option**

1. This option is generally more advantageous for employers with stable employment; the tax-rated basis is usually more advantageous for employers with high employee turnover.
2. Reimbursement payments will vary depending on the number of former employees who are receiving unemployment benefits; however, with this option it is difficult to estimate costs. In contrast, tax-rated employers can more accurately estimate unemployment costs because their tax rates remain constant for a complete calendar year.
3. Employers who have elected the reimbursement payment option may not be relieved of "charges" (payments) for any reason. This includes cases where former employees are paid benefits after a disqualification for quitting or discharge, or in cases where they are paid benefits after subsequent employment and certain other circumstances. Although tax-rated employers may be relieved of charges for specific individuals, the actual cost of the benefits paid to those individuals is shared by all tax-rated employers.

HOW DOES THE REIMBURSEMENT PAYMENT OPTION WORK?

1. Each quarter you must complete and submit an "Employer's Quarterly Contribution and Wage Report" (*Form DWS-ARK-209BR/CR*) listing all employees' names, social security numbers, and total gross wages. No payment is included with this report.
2. You will be notified when former employees file for benefits, and if you were the claimant's last employer you will be provided the opportunity to protest the employees' receipt of benefits based on the reason for separation.
3. When benefits are paid to your former employees in a calendar quarter, you will be mailed a "Quarterly Listing of Reimbursable Benefits Paid" (*Form DWS-ARK-547*) following the end of that quarter. This listing will contain the names and Social Security numbers of your former employees who were paid benefits in that quarter and the amount of your proportionate share of charges. In the event the extended benefits tax (*see page 27*) is in effect and you are a nonprofit entity, you will receive an additional listing for one-half (1/2) of your share of any extended benefits, whereas governmental entities must reimburse the full amount of their proportionate share of extended benefits.
4. Employers who choose the reimbursement payment option must estimate the amount of benefits that will be charged to them and make quarterly advance payments of those benefit charges.
The estimate is based on the total benefits charged to the account in the fiscal year ending on June 30 of the immediately preceding calendar year.

The advance payments are due the tenth day of the first month of each calendar quarter, i.e., Jan. 10th, April 10th, July 10th, Oct. 10th.

5. After the end of the calendar year, the Department of Workforce Services will determine whether the total amount of payments made for the year by the employer is less than, or in excess of, the total amount of benefit payments chargeable to the employer. If the total advance payments were less than the total benefit charges, the unpaid balance is due within thirty (30) days after the mailing date of the notice of the amount.

If the advance payments exceed the benefits charged, all or part of the excess may, at the option of the employer, be refunded to the employer or retained as part payment against future payments.

WHAT ARE MY RESPONSIBILITIES AS AN EMPLOYER?

◆ Filing Quarterly Wage Reports

As an employer, you are required by Law to file wage reports on a quarterly basis whether or not wages have been paid in the quarter. You may submit reports by utilizing forms mailed to you by our agency (*Form DWS-209 B/C or DWS-ARK-209 BR/CR Reimbursable Employers Only or DWS-ARK-209 BS/CS Seasonal Industries Only*) each quarter, although failure to receive a report does not relieve you of your responsibility to file a report. You may also submit reports via magnetic media (i.e. diskette or cartridge), however, if you are an employer with two hundred fifty (250) or more employees, it is a requirement that you report via magnetic media. For specific reporting requirements and format, contact the Electronic Media Reporting Unit at (501) 682-1190 for more information, or visit our website at <http://www.arkansas.gov/esd>. Failure to fully comply with the reporting requirements via magnetic media could result in penalties being assessed.

Our department urges all employers to take advantage of filing and paying your Unemployment Insurance Tax online. The online service may be accessed through our web site at www.arkansas.gov/esd/, Employer Services, Online UI Tax Filings & Payments or by going to the Official State of Arkansas Tax Portal at www.ar-tax.org.

Reports are due as shown below:

For Wages Paid During	Calendar Qtr. Ends	Report Due By
Jan, Feb, Mar	March 31	April 30
Apr, May, Jun	June 30	July 31
Jul, Aug, Sep	September 30	October 31
Oct, Nov, Dec	December 31	January 31

Any liable employer, except a reimbursable employer, whose report is filed or postmarked late will be assessed a penalty charge as follows:

\$10.00 or 5% of tax due (*whichever is greater*) if the report is filed within twenty (20) days after the due date.

\$20.00 or 10% of tax due (*whichever is greater*) if the report is filed more than twenty (20) days after the due date.

\$30.00 or 15% of tax due (*whichever is greater*) if it is necessary to estimate the wages, subpoena wage records, or if you fail to supply all information, including but not limited to, employer wage information, employee Social Security number, as well as, any non-compliance of magnetic media reporting.

Any reimbursable employer whose report is filed or postmarked late will be assessed a penalty charge as follows:

\$10.00, if the Quarterly Report is filed within twenty (20) days after the due date.

\$20.00, if the Quarterly Report is filed more than twenty (20) days after the due date.

◆ **Paying Taxes**

*(This section does not apply to nonprofit and governmental employers who have chosen the reimbursement payment option, **unless** otherwise noted.)*

You must report **total** wages paid to all employees in the quarter, unless specifically excluded by Law, but pay taxes on only the first \$10,000 paid to each worker in the calendar year. Subtract "excess wages," (*amounts over \$10,000 paid to each worker*) from total wages, to determine taxable wages. **Remember**, if you are a successor employer, you may take into account wages paid by the former owner in the same calendar year, to compute **your** taxable wages.

Your unemployment tax payment is to be remitted with your quarterly report and is used solely for the payment of unemployment benefits. Payments will be considered delinquent if not postmarked or received by the Department of Workforce Services on or before the last day of the month following the close of the calendar quarter. An interest charge of 1 1/2% per month is made on delinquent payments. **(Note: Employing units which reimburse in lieu of taxes are subject to the same interest charges as those for employers paying taxes).** A "Contribution Account Transaction" (*Form DWS-ARK-213A*) is sent to an employer when full payment is not received by the date due.

The Director is authorized to impose a penalty of 10% of the face amount of the check, draft, or order or \$10.00, whichever is greater, when such form of payment is returned without having been paid in full. This penalty is cumulative to any other penalties provided by Law.

A "Contribution Account Transaction" (*Form DWS-ARK-213A*) is also used to notify you of any credit due, if you overpay your account. Attach this form to your next Quarterly Report, and the accompanying contribution payment due will be reduced

by the amount of credit shown on the form. If the overpayment is a substantial amount, or if it is not likely to be used within two (2) quarters, you may prefer a refund. To obtain a refund, mail (*Form DWS-ARK-213A*) to the Department of Workforce Services, Attn.: Employer Accounts Services, P.O. Box 8007, Little Rock, AR 72203.

◆ **Keeping Records**

Arkansas regulations require liable employers to preserve and make available for inspection, employment records containing the following information for a period of five (5) years from the end of the month next following the end of the calendar quarter to which such records pertain:

1. The pay period covered by any payroll.
2. Full name and **Social Security number** of each worker employed during any pay period. **Penalty may be assessed for failure to provide Social Security number.**
3. Place of employment.
4. Amount of wages paid for each pay period, segregated as to cash payment and payment made in other forms.
5. Amounts paid as allowance or reimbursement for traveling or other business expenses, dates of payment, and amounts of such expenditures actually incurred and accounted for by the employee.
6. Date each worker was hired, rehired, or returned to work after a temporary lay off.
7. Number of hours spent in covered employment and, if applicable, number of hours spent in non-covered employment in each pay period.

All employers, **in industries declared seasonal by the Director**, must keep a separate record of the wages paid for employment within a seasonal period and the wages paid outside a seasonal period.

District Field Tax Representatives conduct regular examinations of employer payroll records. The purpose of these audits is to ensure that all employers understand and are complying with the Arkansas Employment Security Law and Regulations. You or your representatives are subject to prosecution, if you willfully fail or refuse to produce or permit the inspection or copying of records, as required by Law. If convicted you or your representatives may be fined and/or imprisoned.

◆ **Providing Information To Your Employees**

Every employing unit which is, or becomes an employer, under the provisions of the Arkansas Employment Security Law is required to post, on a continuing basis, a printed notice informing your workers that you are an employer under the Law and that in the event of their unemployment, they may be eligible for unemployment benefits. Notices should be maintained in locations readily accessible to your workers.

A "Notice To Employees" (*Form DWS-ARK-237*) for posting when you are determined to be an employer liable under the Law, is available on our website that can be accessed at www.arkansas.gov/esd/, Employer Services, UI Employer Forms.

◆ **Providing Notice Of Plant Closings Or Mass Layoffs**

The Department of Workforce Services has been designated as Arkansas' Dislocated Worker unit. Should you be required to provide notice of plant closings or mass layoffs to this unit, as provided for in the Worker Adjustment and Retraining Notification Act of 1988 (WARN, PL 100-379), the notice should be mailed to:

Arkansas Department of Workforce Services
P.O. Box 2981
Little Rock, Arkansas 72203

The United States Department of Labor's Interim Rule, published in the Federal Register on December 2, 1988, (20 CFR Part 639) provides who is required to give notice, and that the following information be included in the notice:

- (1) The name and address of the employment site where the plant closing or mass layoff will occur;
- (2) The nature of the planned action, i.e., whether it is a plant closing or a mass layoff;
- (3) The expected date of the first separation, and the anticipated schedule for making separations;
- (4) The job titles of positions to be affected, and the number of affected employees in each job classification;
- (5) A statement as to the existence of any applicable bumping rights;
- (6) The name of each union, along with the name and address of the chief elected officer of each union; and
- (7) The name, address, and telephone number of a company official to contact for further information.

In addition, it is recommended that the notice include a statement of whether the planned action is expected to be permanent or temporary, and if temporary, its expected duration.

Should you require additional information, please contact Billy Vanlandingham at (501) 682-1818 or Rebecca Schwarz at (501) 682-1832.

◆ **Reporting Newly Hired And Returning Employees**

On October 1, 1997, the Division of the State New Hire Registry was created by Act 1276 of the Arkansas General Assembly to compile an automated state registry of newly hired and returning employees. State agencies will use this information to detect and prevent fraud in the areas of unemployment insurance, worker's compensation and other types of public assistance. In addition, such information will be used to locate absent parents who owe child support in Arkansas.

All Arkansas employers – private, nonprofit and government – must report all employees who live or work in Arkansas. Out-of-state employers who hire employees who work in Arkansas must also report. The employer must report any employee who fills out a W-4 form whether full-time, part-time or student worker. The employee's name, address, Social Security number, as well as the employer's name, address and Federal Employer Identification Number (FEIN), must be reported. The

Department of Workforce Services encourages employers to report the State in which the employee was hired, date of hire and date of birth, if possible.

Employers must report a new hire within twenty (20) days of hiring an employee. The method of reporting can be made by diskette, magnetic tape, electronic file transfer, printed list, New Hire form, payroll service, W-4 form, or by Internet reporting. Reports should be sent to the Arkansas New Hire Reporting Center, P.O. Box 2540, Little Rock, AR 72203. If the transmission of your report is via fax, the number to call is (800) 259-3562 or (501) 376-2682. If you choose to report by accessing the Internet, the web address is <http://www.AR-newhire.com>. For further information, you may call the reporting center at (800) 259-2095 or (501) 376-2125.

If you are a multi-state employer, you may report newly hired employees to the State in which they are working or you may select one (1) State in which to report all new hires. If one (1) State is chosen, your new hire reports must be submitted electronically or by magnetic tape or diskette. In addition, you must submit a letter to the U.S. Secretary of Health and Human Services which includes the FEIN, company name, address, telephone number, state chosen to receive reports, list of states where employer has employees and name of contact persons. The letter should be addressed to Office of Child Support Enforcement (OCSE), Multi-State Employer Registration, P.O. Box 509, Randallstown, MD 21133. For more general information call (202) 401-9267.

◆ **Reporting Changes Affecting Your Account**

When any change in your business occurs, it is your responsibility to notify our agency promptly. A delay could result in additional costs to you later. Be sure you report changes such as:

1. Transferring or selling your business,
2. Discontinuing your business,
3. Changing your business name,
4. Changing the ownership of your business,
5. Changing your address,
6. Acquiring another business, or
7. Any other changes.

A "Notification of Change of Status" (*Form ESD-ARK- 209STA*) is mailed with your "Employer's Quarterly Contribution and Wage Report" (*Form DWS-ARK-209B/C, DWS-ARK-209 BR/CR Reimbursable Employers Only, or DWS-ARK- 209BS/CS Seasonal Industries Only*) for your convenience in reporting such changes. You may also contact Employer Accounts Services at (501) 682-3798 to advise of a change and request the necessary documents/forms be sent to you for completion. All changes must be reported in writing to the Department of Workforce Services, Employer Accounts Services, P.O. Box 8007, Little Rock, AR 72203 within ten (10) days after such change. Should you prefer to fax the appropriate documents/forms relating to a change(s) you may use (501) 537-9868.

BENEFIT PAYMENTS

Unemployment benefit payments are made to workers (claimants) who are temporarily unemployed through no fault of their own and are attempting to reenter the labor force. As an employer, your unemployment taxes pay the entire cost of unemployment benefits paid. Unemployment taxes cannot be withheld from the wages you pay your workers.

Since it is your taxes that are used to pay benefits to your former workers, it is to your advantage to become familiar with the benefit provisions of the Unemployment Insurance program.

Before an individual can receive unemployment benefit payments, several basic requirements must be met:

1. The worker must show a prior attachment to the labor force.
2. The worker must not have caused his/her unemployment.

Benefits are paid only to workers unemployed through no fault of their own.

3. The worker must maintain an attachment to the labor force while he or she is collecting benefits.

HOW ARE UNEMPLOYMENT BENEFIT AMOUNTS DETERMINED?

1. The worker's base period is determined.

Only wages paid during a one-year period, called the base period, are used in establishing unemployment benefit amounts. The base period is the first four (4) of the last five (5) completed calendar quarters prior to the date the claimant files for benefits. For example, a claim filed on November 1, 1999 would have a base period of July 1, 1998 through June 30, 1999. This is determined by first establishing that October 1, 1999, would be the first day of the calendar quarter in which the claim was filed. The five (5) quarters immediately preceding October 1, 1999, would begin on July 1, 1998, and end on September 30, 1999. Since only the first four (4) of these quarters comprise the base period, the fifth, or lag, quarter is dropped.

The purpose of the lag quarter is to permit all liable employers sufficient time to complete their "Employer's Quarterly Contribution and Wage Report" (*Form DWS-ARK-209 B/C, DWS-ARK-209 BR/CR Reimbursable Employers Only or DWS-ARK-209 BS/CS Seasonal Industries Only*). The lag quarter also allows the Department of Workforce Services time to process



the wage reports and have the wage items available for use in computing a claimant's potential entitlement to benefits.

2. A weekly benefit amount is determined.

A claimant must have insured wages in at least two (2) quarters of the base period, and total base period wages must equal twenty-seven (27) times his/her weekly benefit amount. For succeeding benefit years, a claimant must have had insured work in a least two (2) quarters of the base period and must have worked and been paid wages equal to three (3) times his/her weekly benefit amount, since the filing date of the prior claim.

3. A benefit year and a total award of benefits are determined.

A claimant may collect up to twenty-six (26) times his weekly benefit amount in regular UI benefits, or one-third (1/3) of his total base period wages, whichever is less, during a benefit year--a fifty-two (52) week period.

HOW DO I KNOW WHEN A CLAIM IS FILED?

Each time a new or additional claim is filed, a "Notice Of Claim Filed" (*Form DWS-ARK-501(3)*), is mailed to the claimant's last employer. These notices are mailed to the address of the employer determined to be the claimant's last employer.

**To protect your rights,
return the "Notice Of Claim Filed"
within seven (7) calendar days after the mailing date.**

Immediately upon receipt of a "Notice Of Claim Filed" (*Form DWS-ARK-501(3)*), you should examine the document carefully and prepare a written response. It is imperative that you reply within seven (7) calendar days from the mailing date of the notice to ensure that claims for benefits are properly adjudicated. If no reply is made within the seven (7) calendar days as prescribed by Law, a determination is made based upon the best available information. An employer who does not respond timely to the "Notice Of Claim Filed" (*Form DWS-ARK-501(3)*) waives the right to protest charges to his/her account made as a result of that determination. A last employer's account is subject to be charged if the "Notice Of Claim Filed" (*Form DWS-ARK-501(3)*) is not returned timely or at all.

Each time an individual files a new claim for benefits, a "Notice To Base Period Employer" (*Form DWS-ARK-550*) is sent to each base period employer (an employer who paid wages to the claimant during the claimant's base period). This notice is not sent to the last employer if he/she is also a base period employer, since the last employer will receive the "Notice Of Claim Filed" (*Form DWS-ARK-501(3)*) which serves the same purpose. As a base period employer, the worker's reason for separation from your employment determines whether your account will be charged for its proportionate share of any benefits paid to the claimant. It may not affect the claimant's entitlement to benefits. It is imperative that as a base period employer you complete and return the "Notice To Base Period Employer" (*Form DWS-ARK-550*) within fifteen (15) days of the date the notice was mailed in

order to retain full rights to the potential non-charging of benefits under the Law. Our agency has the capability to mail unemployment insurance claim forms, i.e. the *DWS-ARK-501(3)* and *550*, to specific locations/addresses that are different from your tax/payroll address. If you would like to set up a special mailing address, a written request must be submitted by your corporate/head office. For information regarding the specifics which must be contained in such a request, contact the Unemployment Insurance (UI) Technical Unit at (501) 682-3306.

The Arkansas Employment Security Law provides a penalty for willfully submitting false information, which is material, with respect to the employment separation of an employee or a former employee, in order to avoid the charging of benefits to an employer's account. Such employer will be charged twice the amount of the claimant's potential unemployment benefits.

WHEN ARE BENEFIT PAYMENTS MADE?

After a claimant is determined monetarily eligible, two (2) major factors determine whether benefit payments will be made:

1. The reason for separation from last employment.
2. Maintaining continuing eligibility requirements.

◆ The Reason For Separation From Last Employment

Each application for benefits requires the claimant to explain the reason for being out of work from his/her most recent employer.

A "Notice Of Claim Filed" (*Form DWS-ARK-501(3)*) is mailed to the claimant's most recent employer to request verification of the reason for unemployment. This notice indicates the reason the claimant has given for the unemployment and the last day of work. It provides you the opportunity to respond to this information or give additional information.

If you discharge a worker for what you consider to have been "misconduct" and believe the worker should not be eligible for benefits, you must establish that there was misconduct in connection with the work. Merely alleging misconduct is insufficient. If the claimant denies misconduct in connection with the work, you must present evidence to dispute the denial. Accurate records of dates of incidents or infractions leading to the dismissal, warnings, and disciplinary actions can be used to establish evidence. Generally, a worker who is discharged due to inability to meet job requirements is not considered to have been discharged for misconduct in connection with the work.

Keep accurate records of employment agreements and employee performance. Record dates of warnings and descriptions of incidents leading to the dismissal of an employee.

On the other hand, when a worker quits a job, and believes he/she should be eligible for benefits, the worker must present evidence to establish that he/she had **no other alternative** but to end the employment relationship.

Based on the information you and the claimant provide, an investigation is made. You may be contacted for additional information or clarification during the investigation. After the investigation is completed, you and the claimant will receive a "Notice Of Agency Determination" (Form DWS-ARK- 578).

Each "Notice Of Agency Determination" (Form DWS-ARK-578) contains a summary of the section of the Law used to decide the issue, and presents a statement showing the facts which were considered in adjudicating the issue. Instructions for filing an appeal are also found on each determination.

The following are the most common types of determinations that affect a worker's eligibility for benefits, and affect your account if you are the last employer and benefits are paid:

A Determination that the Worker:	Effect on Worker (Separation from Last Employer)	Effect on Last Employer*
Voluntarily quit without good cause in connection with the work. OR Failed, without good cause, to contact the Temporary Help Firm for reassignment upon completion of his/her assignment provided the Temporary Help Firm advised the temporary employee at the time of hire that he/she must report for reassignment upon conclusion of each assignment and that unemployment benefits may be denied for failure to do so.	Disqualified until subsequent to filing claim, there have been at least thirty (30) days in new covered employment. Reference: Ark. Code Annotated 11-10-513(3)	If your response is timely your account will be non-charged.
Was laid off due to a lack of work or reduction in force. OR Was discharged for reasons other than misconduct. OR Voluntarily quit with good cause in connection with the work.	Eligible for unemployment compensation if other eligibility conditions are also met.	Charges your account.
Was suspended for misconduct in connection with the work.	Disqualified for the duration of the suspension or eight (8) weeks, whichever is the lesser. Reference : Ark. Code Annotated 11-10-512 and 11-10-514(c)(1)-(2)	A charge decision is not made since permanent separation from employment has not occurred.

A Determination that the Worker:	Effect on Worker (Separation from Last Employer)	Effect on Last Employer*
Was discharged for misconduct in connection with the work.	<p>Disqualification for eight (8) weeks of claimed unemployment, or until there have been eight (8) weeks of employment in each of which wages are earned equal to at least the claimant's weekly benefit amount, or, until there has been a combination of unemployment and employment, as described above for a total of eight (8) weeks.</p> <p>If gross misconduct is involved, the disqualification shall be from the date the claim was filed until there have been ten (10) weeks of employment in each of which wages are earned equal to at least the claimant's weekly benefit amount.</p> <p>Reference: Ark. Code Annotated 11-10-512, 11-10-514(a)(1)-(3), and 11-10-514(b)</p>	If your response is timely your account will be non-charged.
<p>Refuses an offer of suitable work or fails to apply for or to accept suitable work.</p> <p>OR</p> <p>Failed to appear for a qualified Department of Transportation (D.O.T.) drug screening after a bona fide offer of suitable work.</p> <p>OR</p> <p>Failed to pass a qualified D.O.T. drug screening after a bona fide offer of suitable work.</p>	<p>Disqualified for eight (8) weeks of claimed unemployment, or, eight (8) weeks of employment in each of which wages are received equal to at least the claimant's weekly benefit amount, or, until there has been a combination of unemployment and employment, as described above for a total of eight (8) weeks. Such disqualification shall begin with the week in which the failure to apply for or accept available suitable work occurred.</p> <p>Reference: Ark. Code Annotated Section 11-10-512 and 11-10-515(a)(1)-(2)</p>	N/A

A Determination that the Worker:	Effect on Worker (Separation from Last Employer)	Effect on Last Employer*
<p>Received other remuneration such as:</p> <ul style="list-style-type: none"> (a) Dismissal Payments (b) Unemployment Insurance from another state or from the United States Government. (c) Retirement Pay (d) Vacation Payments (Exception: Not disqualifying when a permanent separation is involved) (e) Bonus Payments 	<p>Disqualified</p> <p>Reference: Ark. Code Annotated Section 11-10-517</p>	N/A
<p>Refuses while on layoff to report for work within one (1) week after notice of recall to the same job, or to a suitable job similar to the one from which he/she was laid off, or, if while unemployed, voluntarily removes his/her name from a recall list set forth in a written contract of a base period employer provided the employer files a written notice of the refusal of recall or removal from a recall list with the Agency within seven (7) days of such occurrence.</p>	<p>Disqualification shall begin on the date of receipt of the written notice of refusal of recall or removal from recall list by the Agency and shall continue until, subsequent to filing a claim, the worker has had at least thirty (30) days of employment covered by an unemployment compensation law of this state, or another state of the United States.</p> <p>Reference: Ark. Code Annotated Section 11-10-516</p>	N/A
<p>Made false statements on a continued claim in order to obtain benefits to which he/she is not entitled.</p>	<p>Disqualified for thirteen (13) weeks of unemployment plus an additional three(3) weeks for each week of fraud, repayment of all benefits obtained as a result of fraudulent acts, reduction of subsequent benefits on the current claim by 50% and possible prosecution and, if conviction results, the imposition of fines and imprisonment.</p> <p>Reference: Ark. Code Annotated Section 11-10-519 (2)</p>	<p>Your account would be credited for any charges which had been assessed to you based on any erroneous payment of benefits.</p> <p>If you are a Tax Rated employer the credit will be applied to the calendar quarter during which the overpayment becomes final. If you are a Reimbursable employer the credit will be applied during the quarter that benefits are paid back.</p>
<p>Made false statements on an initial or renewed claim in order to obtain benefits to which he/she is not entitled.</p>	<p>Disqualification from the date of filing the claim until he/she has had ten (10) weeks of employment in each of which he/she has earned wages equal to at least his/her weekly benefit amount.</p> <p>Reference: Ark. Code Annotated Section 11-10-519 (1)</p>	

***Relief of charges does not apply to reimbursement employers.**

It also does not apply to tax-rated employers who fail to respond, or fail to respond timely to last and base period employer notices.

◆ **Maintaining Continuing Eligibility Requirements**

In addition to being involuntarily unemployed, a claimant must also meet several other requirements before receiving a payment of unemployment benefits. A claimant must:

1. Register for work with a local office of the Department of Workforce Services.
2. Be able to work.

A claimant must be considered physically and mentally able to perform suitable full-time work.

3. Be available for and actively seeking work.

A claimant must be seeking employment he/she is suited to by training or experience in a manner which will provide a reasonable opportunity of obtaining work. A claimant who restricts his/her availability to seek and accept work because of retirement, school attendance (*except approved training*), dependent care or other responsibilities, transportation problems, or unrealistic work hours or wage demands, may be denied benefits.

4. Report to a local office of the Department of Workforce Services as directed.
5. Serve a waiting period of one (1) week in each benefit year, prior to the payment of benefits.

The first week of a claim during which the claimant meets all eligibility requirements is known as the waiting week. Benefits are not payable during that period.

6. Not refuse an offer of suitable work or fail to apply for or accept suitable work.

A claimant who refuses a bona fide offer of suitable work or fails to apply for or accept suitable work will be denied unemployment benefits.

7. Not have left or lost his/her employment because of a labor dispute that continues during the period he/she claims benefits.

Any time you provide us with information or evidence that a former worker is not meeting one (1) or more of these continuing eligibility requirements, we will investigate.

HOW DO MY TAXES PAY FOR BENEFITS PAID TO FORMER WORKERS?

The cost of any benefits paid to a claimant is met by that claimant's former employers. Employers who paid wages to a claimant in the base period share the cost of the benefits paid to the claimant through "charges" made to their experience rating accounts. Charging your account for the payment of benefits to former workers means that the total amount of taxes you have paid is reduced by the total amount of benefits charged when your tax rate for the next calendar year is calculated.

Benefits are charged in proportion to the percentage of wages you paid to the claimant in the base period compared to those paid to the claimant by other employers. For example, if you paid 100% of the wages during the worker's base period, your share of the charges is 100% of the benefits paid. If you paid 25% of the wages, your share of the charge is 25%. The maximum amount charged for regular benefits cannot be more than one-third ($1/3$) of the amount of the wages you paid in the claimant's base period. *(During a period of high unemployment when extended benefits are paid, the maximum amount may increase. See pages 26 and 27 for information about extended benefits).*

◆ Quarterly Notice Of Benefit Charges

A "Quarterly Statement of Paid Benefits Charged to Your Account" (Form DWS-ARK-546) is mailed each quarter advising you of any unemployment benefits paid in the preceding calendar quarter. It lists the names and Social Security numbers of your former employees who were paid benefits during the quarter, and your proportionate share of the cost of those benefits *(the amount you will be charged)*.

This statement can be mailed to any address you designate. If at any time you wish to change the mailing address, you must submit a written request on letter-head stationary (if possible) by the corporate office; or, if your company is not a corporation, by the manager in the office. Your request must contain the company name, your nine (9) digit tax account number, former address, the new address, as well as, signature, title and telephone number of the company contact person. You may fax your request to UI Technical Unit at (501) 682-1599, or mail your request to Department of Workforce Services, Attention: UI Technical Unit, Post Office Box 2981, Little Rock, AR 72203-2981.

The quarterly charge notice is a determination of charges made to your account during the quarter. Before the charges become final, you will have an opportunity to file an application for review and redetermination of the charge amounts. This application must be made the first time charges appear on your account as shown on the quarterly charge notice. Subsequent charges on the same claimant in the same benefit year cannot be challenged.

Immediately upon receipt, you should review the quarterly statement carefully. Any discrepancy should be reported in writing to the Department of Workforce Services, Employer Charge Unit, P.O. Box 8011, Little Rock, AR 72203 or faxed to (501) 682-1599. Your application for review and redetermination should include the name and Social Security number of the claimant in question, the name and account number of your business, and an explanation of the reason(s) you are protesting

the charges. All applications for review and redetermination must be submitted within thirty (30) days from the mailing date that appears on the statement.

The Department of Workforce Services will respond in writing to all applications submitted (*DWS-ARK-548*).

If you disagree with the response made by the Department of Workforce Services to your application for review and redetermination of benefit charges, you have the right to file a petition with the clerk of the circuit court in your county of residence or Pulaski County. Your petition must be filed within twenty (20) days from the date the response was mailed by the Department of Workforce Services.

◆ **Reimbursable Employer Billings**

The process of charging or noncharging benefits paid does not apply to a reimbursable employer. Unlike tax-rated employers, you do not pay quarterly taxes on the wages you pay your workers. You are responsible to pay the actual dollar amount of your share of benefits paid. At the end of each quarter, each employing unit electing to make payments in lieu of taxes will be mailed a quarterly listing of benefit charges showing the amount of regular benefits paid (*Form DWS-ARK-547*). This form is mailed to one (1) address and can be any address you designate. If at any time an address change is needed, please refer to page 24 under "Quarterly Notice of Benefit Charges" for the specific information to be included in your request.

Before charges become final, you have an opportunity to file a written application for review and redetermination to the Department of Workforce Services, Employer Charge Unit, P.O. Box 8011, Little Rock, AR 72203. This application must be made the first time charges appear on your account as shown on the quarterly charge notice. Subsequent charges on the same claimant in the same benefit year cannot be challenged.

You may file an application for redetermination by the Director of any statement of benefits paid within thirty (30) days after the statement was mailed. A subsequent redetermination, issued by the Director, may be appealed by filing a petition with the clerk of the chancery court in your county of residence or Pulaski County within twenty (20) days of the mailing date of the redetermination.

At the end of each calendar year, a reconciliation will be made to determine the need for any adjustments, and each affected employer will be notified of the status of the affected account.

DETECTION AND PREVENTION OF IMPROPER PAYMENTS

To ensure proper payment of unemployment benefits, the Department of Workforce Services has a continuous program of checking claim records for the discovery and prevention of fraudulent claims for unemployment insurance benefits.

A random sample of wage items reported on contribution reports is matched by Social Security number with the benefit payment records for the same calendar quarter. When both wages and benefit payments appear, the record is carefully examined. If necessary, a request for weekly payroll information, "Benefit Audit and Investigation" (*Form DWS-ARK-901A*) is sent to you. Replies to these requests are

necessary in order for the Department of Workforce Services to properly audit and investigate benefits paid out, as a protection of the assets of the Unemployment Trust Fund.

In addition to the foregoing, field investigators make regular checks with employers regarding specific claims and conduct audits and investigations as needed.

Under the Benefit Accuracy Measurement (BAM) Program operated by our Agency, each week unemployment claims are randomly selected for a thorough investigation to determine whether the claim was properly paid. This investigation requires our agency representatives to personally contact the claimant's previous employers to review pertinent wage and separation information.

If you were not a previous employer of the claimant but the claimant listed your firm as a contact in an effort to secure employment, agency representatives may also verify such contact with you.

INTERSTATE CLAIMS and COMBINED WAGE CLAIMS

A former worker who no longer resides in Arkansas may file a claim for unemployment benefits based on wages earned from your firm. This is referred to as an "interstate" claim. The worker's eligibility for benefits and charges to your unemployment account are determined in the same manner as if the worker had filed the claim in Arkansas.

A former worker may have last worked in Arkansas but the claim is based on wages earned in another State combined with wages in at least one (1) other State. This is referred to as a "combined wage" claim. You will receive a notice the claim was filed, along with a request for information concerning the worker's reason for separation from your employment. When you return the form within the specified period of time (*the time varies among States*), you are assisting in determining the claimant's eligibility to receive unemployment benefits.

In other instances, a former worker may file a claim for unemployment benefits based on wages earned in another State or States combined with wages earned in Arkansas from your firm. You will receive a notice of claim filed, along with a request for information concerning the worker's reason for separation from your employment. If you are the last employer, your reply to this notice will assist in determining the claimant's eligibility to receive unemployment benefits. If you are not the last employer but rather a base period employer, your reply will not affect the claimant's current entitlement to benefits but is necessary to retain full rights to the potential noncharging of benefits under the Law.

FEDERAL-STATE EXTENDED BENEFITS PROGRAM

Public Law 91-373 of 1970 and Arkansas Act 35 of 1971 provide for a program of extended benefit payments to be shared equally by the Federal Government and the State. This program allows the payment of up to thirteen (13) weeks of additional benefits during periods of high unemployment in the State. To qualify for this extension of benefits, a worker must have exhausted the total amount payable on his/her regular UI claim and must meet special work search and other eligibility requirements.

All employers, except reimbursable employers, are subject to a 0.1% tax on taxable payrolls to finance the payment of extended benefits. When the Extended Benefits Account assets on the computation date exceed 0.2% of total employer payrolls for the preceding calendar year, the extended benefits tax is suspended during the current rate year. This tax payment will not be credited to an employer's separate account. Extended benefits paid to a claimant shall not be chargeable to the account of any employer who pays contributions. Such payments will be paid from the Extended Benefits Account.

Private, nonprofit reimbursable employers must reimburse the Extended Benefits Account in the amount of one-half (1/2) of any extended benefits paid and will be so billed. Government reimbursable employers must reimburse the Extended Benefits Account for all extended benefits paid.

The annual "Experience Rating Notice" will show the rate of extended benefits tax to be applied to payrolls reported for the current calendar year.

SHARED WORK — AN ALTERNATIVE TO TOTAL UNEMPLOYMENT

The Shared Work program was established to provide employers experiencing a business downswing to retain trained personnel until business picks up. In lieu of a layoff, a group of worker's weekly hours may be reduced by at least 10% but not more than 40%. To compensate for the reduction in hours and wages, the worker is entitled to weekly unemployment benefits proportionate to the reduction in the number of hours worked.

To qualify for benefits under the Shared Work Program, employees must be regularly employed by an employer whose plan to stabilize the work force has been approved by the Director or his duly authorized representative of the Department of Workforce Services.

Reference: Ark. Code Annotated Section 11-10-601 through 11-10-613

TRADE ADJUSTMENT ASSISTANCE and TRADE READJUSTMENT ALLOWANCE

Trade Adjustment Assistance (TAA) is a federally funded program designed to assist workers adversely affected by foreign competition. Eligible workers are provided allowances during periods of unemployment and underemployment. This program assists affected workers in obtaining satisfactory employment through the use of a full range of manpower services including training, job search and relocation allowances.

The TAA program has two parts. Regular TAA provides assistance to workers who are unemployed through increased imports. The North American Free Trade Agreement (NAFTA-TAA) provides Trade Adjustment Allowances to workers who are unemployed because their employers have shifted production to Canada or Mexico.

Trade Readjustment Allowance (TRA) is a federally funded program available to workers whose unemployment is linked to increased imports of foreign made

products. Weekly allowances (*cash benefits*) are paid to eligible workers following their exhaustion of unemployment benefits. Usually, these allowances are paid only if the individual is enrolled in a TAA approved training program.

DISASTER UNEMPLOYMENT ASSISTANCE

The Disaster Unemployment Assistance (DUA) program became law under provision of the Disaster Relief Act of 1974. Under this Act, the President of the United States through the Federal Emergency Management Agency (FEMA) can declare specific areas of the State as disaster areas. Funding becomes available to administer this program and pay potential eligible workers through the Department of Labor Regional Office in Dallas, Texas. The purpose of this program is to provide payment and reemployment assistance to qualified individuals who are unemployed as the direct result of a major disaster.

If and when DUA assistance is applicable in our state, a news release will be issued by our department notifying the public, as well as, when applications may be accepted. FEMA will also likely play a role in disseminating information about DUA, including where and how to apply.

HOW CAN I KEEP MY UNEMPLOYMENT COSTS DOWN?

◆ Stabilize Employment

1. Hire versatile employees who can be shifted to another job if necessary.
2. Transfer employees to other job sites when feasible .
3. Use regular employees for repairs and maintenance during slack periods.
4. Consider reducing the work week under the Shared Work program.

◆ Minimize Charges To Your Account

5. Keep accurate records of employment agreements, employee performance, dates and details of warnings and other disciplinary measures.
6. Return the "Notice Of Claim Filed" (*Form DWS-ARK-501(3)*) within seven (7) days from the date the notice was mailed. Provide specific information about the reason for separation from your employment if it was for a reason other than lack of work.
7. Return the "Notice To Base Period Employer" (*Form DWS-ARK-550*) within fifteen (15) days from the date the notice was mailed. Provide specific information about the reason for separation from your employment if it was for a reason other than lack of work.
8. Take the time to appeal if you believe a determination is wrong.
9. Notify us promptly if you have information that a claimant is not available for work, not able to work, has refused work, or is employed.
10. Help us by completing post audit forms when they are sent to you.

◆ **Maintain A Good Tax Rate**

11. Submit quarterly wage reports timely to avoid penalties.
12. Pay taxes promptly to obtain maximum Federal Unemployment Tax credit.
13. Promptly report all changes to your business in writing to the Department of Workforce Services, Employer Accounts Services, P.O. Box 2981, Little Rock 72203.
14. Do not report non-taxable payments or employees in exempt employment.
15. Compute all tax payments carefully.
16. Consider making a voluntary payment to lower your tax rate.

◆ **Use The Hot Line**

If you have any information about persons receiving unemployment insurance benefits to which you believe they are not entitled, please provide this information to the Department of Workforce Services by calling :

TOLL FREE 1-800-482-5850 or (501) 682-1058

You do not have to give your name. All information will be investigated to the fullest extent possible.

APPEALS

Whenver a determination is made that affects your tax liability, a written notice is sent to you. Each determination provides separate appeal rights; in all cases an appeal must be made in writing and within the time specified in the notice. **IT IS EXTREMELY IMPORTANT TO SUBMIT ANY APPEAL WITHIN THE TIME FRAME INDICATED.**

Read each determination carefully. It will provide you with information on how to appeal, and your deadline for appealing.



**Protect your rights! File appeals
within established time frames!**

The following is a brief synopsis of the type of notices you may receive and what required steps must be taken to appeal timely:

1. **LIABILITY, EMPLOYMENT OR WAGES.** A letter will be sent to you when the Agency determines that you are an employer liable for unemployment taxes.

If you wish to reassess whether individuals performing services on your behalf are employees or that remuneration you pay them is wages, without a hearing you may submit any additional evidence which you have for review. You should submit such evidence within ten (10) days from the date you receive the letter which notifies you that you are liable for unemployment taxes. Your request should be mailed to the Employer Accounts Services, P.O. Box 8007, Little Rock, Arkansas 72203.

You are entitled to an administrative hearing on the question of your liability. If you wish to invoke that administrative hearing procedure, you should address your request for such a hearing as soon as possible to Artee Williams, Director, Department of Workforce Services, P.O. Box 2981, Little Rock, AR 72203.

2. **TAX RATE.** On or before February 1 of each year, an "Experience Rating Notice" is sent to each liable employer. This notice shows the rate the employer will use to compute the contribution due on his/her taxable payroll for the current calendar year. The notice becomes conclusive and binding unless you file an application for review and redetermination with the Agency, in writing within thirty (30) days after the mailing of the notice. You may appeal the denial of your application or redetermination by filing a petition with the clerk of the chancery court in the county of your residence or Pulaski County within twenty (20) days of the mailing of the notice of determination.
3. **NOTICE OF CHARGES.** At the end of each quarter, a "Quarterly Statement of Paid Benefits Charged To Your Account" (*Form DWS-ARK-546*) is mailed to all tax-rated employers whenever former employees have been paid unemployment benefits in the preceeding quarter. Likewise, a "Quarterly Listing of Reimbursable Benefits Paid" (*Form DWS-ARK-547*) is mailed to each employing unit electing to make payments in lieu of contributions whenever benefits are paid to your former employees in the preceeding quarter.

As a tax-rated or reimbursable employer, you may file an application for review and redetermination within thirty (30) days from the mailing date that appears on the statement you receive. This application must be made the first time charges appear on your account as shown on the quarterly charge notice. Subsequent charges on the same claimant in the same benefit year cannot be challenged.

If you disagree with the Agency's denial of your application or a subsequent redetermination, you may file a petition with the clerk of the circuit court in the county of your residence or Pulaski County within twenty (20) days from the date the response was mailed by our Agency.

4. **NOTICE OF CLAIMANT ELIGIBILITY.** A "Notice of Agency Determination" (*Form DWS-ARK-578*) will be issued to you stating whether your former employee is eligible for unemployment benefits, the applicable section of Law under which the determination is made, and a statement showing the facts which were considered in adjudicating the issue. Instructions for filing an appeal are also found on the determination notice.

Both you and the claimant are given the right to appeal an agency determination. If, however, neither party notifies the Appeal Tribunal, in writing, that an appeal is requested within twenty (20) days after the date the agency determination was mailed, the agency determination becomes final.

An employer who wants to appeal a determination may do so by filing a written notice of appeal directly to the Arkansas Appeal Tribunal, P.O. Box 8013, Little Rock, AR 72203, or may contact the office handling the claim for an appeal form. If mailed, an appeal will be considered to have been filed as of the date of the postmark on the envelope. If filing direct, please include a copy of the "Notice of Agency Determination" (*Form DWS-ARK-578*) along with your written request.

Hearing officers at the Appeal Tribunal conduct hearings by telephone and in person. All interested parties, the claimant and all affected employers, are notified of the hearing and are expected to be present. These hearings investigate all issues surrounding a claim, and the resulting decision will be made as though no previous determination had been issued. The nature of these appeal hearings makes it vital that employers be present if the tribunal is to make a correct decision. Because testimony is taken under oath at the hearing, information previously provided to our agency does not carry the same weight as the information presented before the tribunal. Employers having information about the claimant's eligibility are strongly encouraged to attend these hearings, not only to assist our agency in paying benefits properly but also to protect their own interests. Whoever participates in the hearing for the employer should be the person who has first hand knowledge of the events and should provide any supporting records.

All decisions rendered by the Appeal Tribunal are made in writing and copies sent to all interested parties. If any party disagrees with the decision, the second level appeal may be made to the Board of Review.

The Board consists of three (3) members appointed by the Governor. The Chairman, a full-time member, is a licensed practicing attorney who, because of his/her vocation, occupation, or affiliation, is to represent the public at large. The other two (2) members are part-time members. One (1) is to be a representative of employers; the other is to be a representative of employees.

A decision rendered by the Board of Review will be final within twenty (20) days after the date the decision is mailed, unless a petition for review is filed in the Arkansas Court of Appeals.

[Reference: Ark. Code Annotated Section 11-10-523 through 11-10-530](#)

Telephone Number: Appeal Tribunal (501) 682-1063
 Board of Review (501) 683-4300



FORMS DIRECTORY

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Experience Rating Notice

You will receive this notice on or before February 1 of each year advising you of your unemployment tax rate for the year.



STATE OF ARKANSAS
DEPARTMENT OF WORKFORCE SERVICES
Post Office Box 2981
Little Rock, Arkansas 72203-2981
TELEPHONE NUMBER (501) 682-3798
CONTRIBUTIONS SECTION – STATUS/RATE UNIT

Mike Huckabee
Governor

JULY 10 2006

CORRECTED 2006 EXPERIENCE RATING NOTICE

ACCUMULATIVE TOTALS (RATE FACTORS)

CONTRIBUTIONS CREDITED TO YOUR ACCOUNT	\$	7,596.68
PREVIOUS BENEFIT CHARGES (BROUGHT FORWARD)	\$	6,007.19
BENEFIT CHARGES FOR FISCAL YEAR ENDED 6/30/ 5	\$.00
TOTAL BENEFIT CHARGES TO YOUR ACCOUNT	\$	6,007.19
NET CONTRIBUTION (RESERVE)	\$	1,589.49

CALENDAR YEAR	TAXABLE PAYROLLS		
YEAR 2004	\$ 28,658	LAST THREE YEAR AVERAGE	\$ 31,763
YEAR 2003	\$ 30,068	LAST FIVE YEAR AVERAGE	\$ 33,021
YEAR 2002	\$ 36,563	LAST YEAR (IF ELECTED)	\$ 0
YEAR 2001	\$ 34,790		
YEAR 2000	\$ 35,028	PAYROLL FACTOR	\$ 31,763

(PAYROLL FACTOR IS THE LESSER OF THE
AVERAGE OF THE LAST THREE OR FIVE YEARS
OR LAST YEAR IF YOU ELECTED.)

Contribution Reserve Ratio: 5.00%
(Net Contribution Balance divided by Applicable Taxable Payroll Avg.)

YOUR CONTRIBUTION RATE FOR 2006: 4.0%** Taxable Wage Base: \$10,000
(Ref.: Sections 11-10-705, 706 and 708)
**Includes a STABILIZATION TAX of 0.8%. Payment of this tax will not be
credited as a contribution to your account.

NOTE: SECTION 11-10-705 (2) (A) AND (B) PERMITS AN EMPLOYER AN OPTION TO MAKE
A VOLUNTARY PAYMENT TO IMPROVE YOUR NET CONTRIBUTION BALANCE. IF YOU ARE
ELIGIBLE FOR THIS OPTION, INFORMATION ABOUT THE POTENTIAL AMOUNTS YOU MAY
CONTRIBUTE IS LISTED ON THE REVERSE SIDE OF THIS PAGE.

300284555 984

PROTEST PERIOD ENDS
AUGUST 09 2006

JANE DOE
110 E MAIN ST
BIG CITY AR 72110

Voluntary Payment Option Notice

If you are eligible for the voluntary payment option, you will receive this notice at the same time that the Experience Rating Notice is mailed. This notice will give you information about the potential amounts you may contribute.

CONTRIBUTIONS SECTION – STATUS/RATE UNIT

2006 VOLUNTARY PAYMENT NOTICE PREPARED FOR
WILLIAM B DAGGETT (000215528)

THE EMPLOYMENT SECURITY LAW, ARKANSAS CODE ANNOTATED SECTION 11-10-705 (C) PROVIDES THAT AN EMPLOYER WHO HAS BEEN ASSIGNED A CONTRIBUTION RATE PURSUANT TO THIS CHAPTER MAY MAKE A VOLUNTARY PAYMENT TO THE FUND, IN ANY AMOUNT, ADDITIONAL TO THE CONTRIBUTIONS REQUIRED PURSUANT TO THIS CHAPTER, TO BE CREDITED TO HIS ACCOUNT ACCORDINGLY. UPON RECEIPT OF SUCH PAYMENT, THE AGENCY WILL RECOMPUTE THE EXPERIENCE RATING FACTORS AND ISSUE A CORRECTED NOTICE OR EXPERIENCE RATE FOR THE CURRENT CALENDAR YEAR. THE ARKANSAS CODE FURTHER PROVIDES THAT NO REFUND OF ANY VOLUNTARY PAYMENT WILL BE MADE. IF YOU CHOOSE NOT TO MAKE A VOLUNTARY PAYMENT YOUR RATE WILL BE 4.0%.

VOLUNTARY PAYMENT/RATE INCREMENT CHART

VOLUNTARY PAYMENT		VOLUNTARY PAYMENT		VOLUNTARY PAYMENT		VOLUNTARY PAYMENT	
AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE
1,570.99	.90	1,380.40	1.10	1,221.59	1.30	1,158.06	1.60
1,062.77	2.00	935.71	2.40	745.13	2.80	554.55	3.20
141.62	3.60	.00	.00	.00	.00	.00	.00

IF YOU DESIRE TO MAKE ANY VOLUNTARY PAYMENT, PLEASE DETACH THE LOWER PORTION OF THIS NOTICE AT THE PERFORATION AND RETURN WITH YOUR REMITTANCE NO LATER THAN 08/09/06 TO: **ARKANSAS DEPARTMENT OF WORKFORCE SERVICES, ATTN: STATUS, P.O. BOX 2981, LITTLE ROCK AR 72203-2981.**

NOTE: THIS VOLUNTARY PAYMENT OPTION, IF EXERCISED, DOES NOT SERVE AS A PREPAYMENT OF FUTURE QUARTERLY CONTRIBUTIONS.



3002845550000060VOLP

300284555 08 / 09 / 06

AGENCY USE ONLY

JANE DOE
110 E MAIN ST
BIG CITY

AR 72210

AMOUNT RECEIVED

\$ _____ . ____

INITIALS _____

Report To Determine Liability Under The Arkansas Employment Security Law, DWS-ARK-201 (FRONT SIDE)

You must file this report on or before the last day of the month following the month in which you become liable.

Department of
WORKFORCEServices

P.O. Box 8007
Little Rock, AR 72203-8007
Telephone (501) 682-3798

STATUS REPORT

Report To Determine Liability Under The
Arkansas Employment Security Law

IDENTIFICATION SECTION

1. ACCOUNT NUMBER ASSIGNED BY DWS (IF ANY)		2. FEDERAL EMPLOYER I.D. NUMBER	
3. TYPE OF OWNERSHIP (CHECK ONE)			
3. <input type="checkbox"/> Individual (Sole Proprietor)		4. <input type="checkbox"/> Professional Association	
8. <input type="checkbox"/> Political Subdivision		9. <input type="checkbox"/> Trust	
1. <input type="checkbox"/> Corporation		1a. <input type="checkbox"/> LLC	
5. <input type="checkbox"/> Limited Partnership		6. <input type="checkbox"/> Estate	
10. <input type="checkbox"/> Leasing (PEO)		2. <input type="checkbox"/> Partnership	
		7. <input type="checkbox"/> State Agency	
IF THE TYPE OF BUSINESS IS A CORPORATION/LLC ENTER THE CORPORATE NAME IN ITEM 4 BELOW.			
4. NAME		5. MAILING ADDRESS	
CITY	STATE	ZIP CODE	PHONE NUMBER ()
6. ENTER THE NAME (OR FIRM NAME) AND BUSINESS ADDRESS WHERE PAYROLL RECORDS ARE KEPT (IF DIFFERENT FROM ITEM #5).			
NAME		MAILING ADDRESS	
CITY	STATE	ZIP CODE	PHONE NUMBER ()
If the type of ownership is an individual or partnership, enter the name(s) and social security number(s) as applicable below, or if the type of ownership is a corporation/LLC, complete the information for two officers. Do not list Board Members or Directors.			
7. Owners Or Corporate Officers Attach Additional Sheet If Necessary	NAME	SOCIAL SECURITY NUMBER	TITLE
	RESIDENCE ADDRESS, CITY, STATE, ZIP		
8. Business PHYSICAL LOCATION In Arkansas REQUIRED Attach Additional Sheet If Necessary	TRADE NAME	STREET ADDRESS, CITY, ZIP, COUNTY	
	TELEPHONE NO.	No. of Employees	
9. IF YOUR BUSINESS IS A CORPORATION/LLC, ENTER: ►►			
10. IF THE BUSINESS IN ARKANSAS WAS ACQUIRED FROM ANOTHER LEGAL ENTITY ENTER: ►►	PREVIOUS OWNER'S ACCOUNT NUMBER (IF KNOWN)		DATE OF ACQUISITION: ►►
	NAME OF PREVIOUS OWNER		ADDRESS
	CITY		STATE
	WHAT PORTION OF THIS ACCOUNT WAS ACQUIRED? (CHECK ONE) <input type="checkbox"/> ALL. <input type="checkbox"/> PART (SPECIFY PERCENTAGE) _____		
EMPLOYMENT SECTION			
11. ENTER THE DATE YOU BECAME LIABLE FOR STATE UNEMPLOYMENT (HAD ONE OR MORE EMPLOYEES IN SOME PART OF TEN DAYS) (ACA 11-10-209)(1). SEE INSTRUCTIONS		MONTH	DAY
11a. ENTER THE DATE YOU FIRST PAID WAGES IN ARKANSAS		MONTH	DAY
12. IF YOUR ACCOUNT HAS BEEN INACTIVE:	ENTER THE DATE YOUR ORGANIZATION RESUMED EMPLOYING SOMEONE IN ARKANSAS.		YEAR
13. IF YOU ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER INTERNAL REVENUE CODE OF 1954 SECTION 501 (C)(3), ATTACH A COPY OF YOUR EXEMPTION LETTER. INDICATE YOUR PREFERENCE: <input type="checkbox"/> REIMBURSE <input type="checkbox"/> CONTRIBUTORY			
DOMESTIC - HOUSEHOLD EMPLOYMENT SECTION			
Complete 14 only if you have domestic or household employees (includes maids, cooks, chauffeurs, sitters, etc.)			
14. ENTER THE ENDING DATE OF THE FIRST CALENDAR QUARTER IN WHICH YOU PAID GROSS WAGES OF \$1,000 OR MORE TO EMPLOYEES PERFORMING DOMESTIC SERVICE:		MONTH	DAY
REPORTING SECTION			
DWS ENCOURAGES ALL EMPLOYERS TO REGISTER AND FILE ONLINE AT: www.ar-tax.org			

Report To Determine Liability Under The Arkansas Employment Security Law, DWS-ARK-201 (REVERSE SIDE)

You must file this report on or before the last day of the month following the month in which you become liable.

AGRICULTURE EMPLOYMENT SECTION							
15. ARE YOU AN AGRICULTURAL EMPLOYER? (FARM OR RANCH)..... <input type="checkbox"/> YES <input type="checkbox"/> NO							
16. ENTER THE ENDING DATE OF THE TWENTIETH WEEK IN WHICH YOU HAD AT LEAST TEN EMPLOYEES IN ARKANSAS PERFORMING AGRICULTURAL LABOR:		MONTH	DAY	YEAR			
17. ENTER THE ENDING DATE OF THE FIRST CALENDAR QUARTER IN WHICH TOTAL WAGES OF \$20,000.00 OR MORE WERE PAID FOR AGRICULTURAL LABOR:							
VOLUNTARY ELECTION SECTION							
18. IF YOU ARE NOT LIABLE UNDER A COMPULSORY PROVISION OF THE ARKANSAS EMPLOYMENT SECURITY LAW, AND WISH TO VOLUNTARILY ELECT COVERAGE FOR YOUR EMPLOYEES; CHECK HERE <input type="checkbox"/> , AND ENTER THE YEAR YOU WISH LIABILITY TO BEGIN: _____							
AT THE END OF TWO (2) YEARS FROM THIS DATE, OR AT THE END OF ANY SUBSEQUENT CALENDAR YEAR, YOU MAY WITHDRAW THIS ELECTION BY FILING A WRITTEN REQUEST.							
YOU WILL BE NOTIFIED OF THIS DETERMINATION IN WRITING.							
NATURE OF BUSINESS SECTION							
19. DESCRIBE FULLY THE NATURE OF YOUR BUSINESS IN ARKANSAS AND LIST THE PRINCIPAL PRODUCTS IN ORDER OF IMPORTANCE: ▶▶							
<table border="0" style="width: 100%; font-size: small;"><tr><td style="vertical-align: top; width: 33%;">CODE SHORT TITLE 11 - Agricultural, Forestry, and Hunting 111 - Crops Production 112 - Animal Production 113 - Forestry and Logging 114 - Fish, Hunting, and Trapping 115 - Support Services for Agriculture and Forestry 21 - Mining 211 - Oil and Gas Extraction 212 - Mining (except Oil and Gas) 22 - Utilities 221 - Utilities 23 - Construction 236 - Construction of Buildings 237 - Heavy and Civil Engineering Construction 238 - Specialty Trade Contractors 31-33 - Manufacturing 311 - Food Manufacturing 312 - Beverage and Tobacco Product Manufacturing 313 - Textile Mills 314 - Textile Product Mills 315 - Apparel Manufacturing 316 - Leather and Allied Product Manufacturing 321 - Wood Product Manufacturing 322 - Paper Manufacturing 323 - Printing and Related Support Activities 324 - Petroleum and Coal Products Manufacturing 325 - Chemical Manufacturing 326 - Plastics and Rubber Products Manufacturing 327 - Nonmetallic Mineral Product Manufacturing 331 - Primary Metal Manufacturing 332 - Fabricated Metal Product Manufacturing 333 - Machinery Manufacturing 334 - Computer and Electronic Product Manufacturing 335 - Electrical Equipment, Appliance, and Component Manufacturing 336 - Transportation Equipment Manufacturing 337 - Furniture and Related Product Manufacturing 339 - Miscellaneous Manufacturing 42 - Wholesale Trade 423 - Merchant Wholesalers, Durable Goods 424 - Merchant Wholesalers, Nondurable Goods 425 - Wholesale Electronic Markets and Agents and Broker 44-45 - Retail Trade</td><td style="vertical-align: top; width: 33%;">CODE SHORT TITLE 441 - Motor Vehicle and Parts Dealers 442 - Furniture and Home Furnishings Stores 443 - Electronic and Appliance Stores 444 - Building Material and Garden Equipment and Supplies Dealers 445 - Food and Beverage Stores 446 - Health and Personal Care Stores 447 - Gasoline Stations 448 - Clothing and Clothing Accessories Stores 451 - Sporting Goods, Hobby, Book, and Music Stores 452 - General Merchandise Stores 453 - Miscellaneous Store Retailers 454 - Nonstore Retailers 48-49 - Transportation and Warehousing 481 - Air Transportation 482 - Rail Transportation 483 - Water Transportation 484 - Truck Transportation 485 - Transit and Ground Passenger Transportation 486 - Pipeline Transportation 487 - Scenic and Sightseeing Transportation 488 - Support Activities for Transportation 491 - Postal Service 492 - Couriers and Messengers 493 - Warehousing and Storage 51 - Information 511 - Publishing Industries (except internet) 512 - Motion Picture and Sound Recording Industries 515 - Broadcasting (except internet) 516 - Internet Publishing and Broadcasting 517 - Telecommunications 518 - Internet Service Providers, Web Search Portals, and Data Processing Services 519 - Other Information Services 52 - Finance and Insurance 521 - Monetary Authorities - Central Bank 522 - Credit Intermediation and Related Activities 523 - Securities, Commodity Contracts, and Other Financial Investments and Related Activities 524 - 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AGENCY USE ONLY		NAICS CODE:	BLS OWN CODE:	AUX CODE:			
				COUNTY CODES: STATUS BLS			
				SEASON CODE Type Reimbursable _____			
				Origination Code _____			
SIGNATURE SECTION							
20. I HEREBY CERTIFY THAT THE PRECEDING INFORMATION IS TRUE AND CORRECT, AND THAT I AM AUTHORIZED TO EXECUTE THIS STATUS REPORT ON BEHALF OF THE EMPLOYING UNIT NAMED HEREIN. (AUTHORIZED SIGNATURES: OWNER, OFFICER, PARTNER OR AUTHORIZED AGENT PER POWER OF ATTORNEY. IF APPLICABLE, PLEASE ATTACH COPY OF POWER OF ATTORNEY.)							
SIGNED BY:		TITLE:					
CONTACT E-MAIL ADDRESS:		FAX NO.:	TELEPHONE:	DATE:			

Instruction Sheet For Preparation of Status Report, DWS-ARK-201A (FRONT SIDE)

Department of
WORKFORCEServices

P.O. Box 2981 • Little Rock, AR 72203-2981
Telephone (501) 682-3798

INSTRUCTION SHEET FOR PREPARATION OF THE STATUS REPORT

REPORT TO DETERMINE LIABILITY UNDER THE
ARKANSAS EMPLOYMENT SECURITY LAW

ADWS ENCOURAGES **ALL EMPLOYERS** TO REGISTER AND FILE ONLINE AT: www.ar-tax.org

GENERAL INSTRUCTIONS

The Arkansas Employment Security Law and Regulations provide that each employing unit paying wages for employment in Arkansas shall file a **Report to Determine Liability** on or before the last day of the month next following the month during which it became an employing unit. That report is informational in nature and is used for the purpose of determining whether you are liable to pay the Arkansas State Unemployment Tax.

Liability is established under any of the following conditions: (1) Any employing unit having had in employment one (1) or more persons some portion of ten (10) or more days; (2) Any employing unit which acquires the organization, trade or business, or substantially all the assets thereof, of another already subject to the act; or by adding together the employment records of the predecessor and the successor, the result of which would be employment in ten (10) or more days; (3) Any agricultural employing unit whose payroll equals \$20,000 in a calendar quarter; or has 10 or more employees in 20 different weeks in a calendar year; (4) Any employing unit whose payroll equals \$1,000 or more to individuals in domestic service in any calendar quarter in the calendar year or the preceding calendar year; (5) Any employing unit whose liability is not established by any of the foregoing provisions but who is liable under the Federal Unemployment Tax Act.

In order for this Agency to make a determination of your status, this report should be completed in accordance with the following instructions and must be filed no later than the last day of the second month in which you became an employer/employing unit.

Type or print in ink. If the space provided for any item is not sufficient for a complete answer, use additional sheets and identify each answer by the corresponding item number in the report.

-
- Item 1** - Enter the nine digit number if the employing unit shown in item 4 or 7 has or has had an account with the Arkansas Department of Workforce Services (ADWS) within the last three (3) years.
 - Item 2** - Federal I.D. No. - The nine digit serial number assigned to you by the Federal Government.
 - Item 3** - Check the type of ownership, whether individual, partnership, corporation, etc.
 - Item 4** - Enter the corporate or legal name of employing unit.
 - Item 5** - Specify the mailing address to be used by this Agency for all correspondence.
 - Item 6** - Self-explanatory.
 - Item 7** - Name of individual owner or names of partners. Social Security numbers are required of all individuals and/or partners.

Instruction Sheet For Preparation of Status Report, DWS-ARK-201A (Reverse Side)

Item 8 - Enter name by which the business is known to the public and the business address in Arkansas. The address shown should be the physical location in Arkansas from which the services of your employees are directed or controlled. If there is no physical location in Arkansas, state the address from which direction/control is exercised. Specify the county the business (or job) is located in Arkansas and the average number of employees for this business. Enter a telephone number where you can usually be reached.

Item 9 - Self-explanatory.

Item 10 - If you acquired an on-going business, enter date the business was acquired and predecessor's name, address and ADWS Account Number (if known). Enter the percent of the business acquired.

If any individual, legal entity or other employing unit on or after January 1, 1972, acquires a **segregable** or **identifiable** portion of the business of any employer and if such successor desires to obtain any benefit of his predecessor's experience, such successor must file with the Director a petition, signed by all interested parties within, **thirty (30) days** after the transfer, setting out the percentage of the predecessor's experience that each party is to receive.

Item 11 - Enter the first date of liability to the State of Arkansas - 11-10-209 (1). Any individual or employing unit which, for some portion of ten (10) or more days, whether the days are or were consecutive, within the current or the preceding calendar year, has or had in employment one (1) or more individuals irrespective of whether the same individuals are or were employed in each day.

Item 11a - Self-explanatory.

Item 12 - Self-explanatory.

Item 13 - Non-Profit Organizations (*as defined in the Federal Internal Revenue Code of Section 501(c)(3)*) and any government employing unit may elect to reimburse the Unemployment Trust Fund under the provisions of Subsection 7(h).

Item 14 - Enter information only if employing unit is domestic employment.

Item 15 - Self-explanatory.

Item 16 - Self-explanatory.

Item 17 - Self-explanatory.

Item 18 - If you are exempt under the law and you wish to elect coverage, indicate here and attach a signed Form DWS-ARK-232 or your signed, written request. The request must be approved by the Director of the Arkansas Department of Workforce Services. Upon approval you must report wage information for two years before terminating your account.

Item 19 - Enter the principal activity of the business. Wholesale Trade, Retail Trade, Real Estate, Insurance, Construction, Furniture Factory, Personal Service, etc.

Item 20 - This report must be signed by an official of this employing unit, either the owner, a partner, or corporate officer (as applicable), or a legally authorized representative, per power of attorney. If applicable, please attach copy of POW.

Instruction Sheet For Preparation Of Joint Account Application, DWS-ARK-201J

Department of
WORKFORCEServices

INSTRUCTIONS FOR COMPLETION OF JOINT ACCOUNT APPLICATION (DWS-ARK-201J)

ONE OF FOUR (4) FORMS ON THE APPLICATION				
PREVIOUS DWS#: 1		FEDERAL ID: 2		
EFFECTIVE DATE: >> 3		OWNERSHIP CODE: 4		
(1) OWNER'S NAME: 5				
BUSINESS NAME: 6				
CONTACT & PHONE #: 7				
PHYSICAL LOCATION (STREET): 8				
CITY: 9		STATE:	ZIP CODE:	
MAILING ADDRESS (STREET): 10				
CITY: 11		STATE:	ZIP CODE:	
NATURE OF BUSINESS: 12				
NEW JOINT ACCOUNT #:				
AGENCY USE ONLY	NAICS	BLS OWN CODE	AUX CODES	COUNTY CODES STATUS BLS

Each application contains four (4) separate forms. The forms are numbered 1 through 4, and each participating member should use one form for each of his or her businesses.

IMPORTANT: If there are more than four (4) participating members or businesses involved, you must use additional applications as needed.

- (1) Your previous DWS number (Example: 000123456).
- (2) Your Federal Identification Number.
- (3) Date you desire to establish your Joint Account Number.
- (4) See codes listed at the top on the reverse side of the application (DWS-ARK-201J).
- (5) Individual Owner and Social Security Number, or Corporate Name.
- (6) Self Explanatory.
- (7) Name and Phone Number of any person that can furnish this Agency with information concerning this account.
- (8) Must be a "street or route" address, but **"NO POST OFFICE BOX"**.
- (9) Self Explanatory..
- (10) The address where you want this agency to send all correspondences concerning this account.
- (11) Self Explanatory.
- (12) The type of business your organization operates (Example: Computer consultant).

NOTE: You must list all Partners or Corporate Officers on the reverse side of the application. Please ensure you place this information on the line that corresponds with the form number containing your information on the front.

Petition For Joint Employer Tax Account, DWS-ARK-201J (FRONT SIDE).

This form must be completed on or before December 1, prior to the year the membership is to become effective, if you wish to participate in a joint account with one (1) or more employers.

Department of

WORKFORCEServices

P.O. Box 2981
Little Rock, AR 72203-2981
Telephone: (501) 682-3798
Fax: (501) 537-9868

Petition For Joint Employer Tax Account

(A.C.A. 11-10-208)
Paragraphs 3 Through 14

(Please Type or Print)

ALL QUESTIONS MUST BE ANSWERED

(Please Type or Print)

NOTE: This request for the establishment of, or adding a member to a Joint Account, if approved, will authorize ADWS to terminate each of the participant's previous account, and establish a successor multiple account. Also, the requirements of A.C.A. 11-10-208, paragraphs 2 through 14 must be strictly adhered to.

PREVIOUS DWS#:		FEDERAL ID:	
EFFECTIVE DATE: >>		OWNERSHIP CODE:	
(1) OWNER'S NAME:			
BUSINESS NAME:			
CONTACT & PHONE #:			
PHYSICAL LOCATION (STREET):			
CITY:	STATE:	ZIP CODE:	
MAILING ADDRESS (STREET):			
CITY:	STATE:	ZIP CODE:	
NATURE OF BUSINESS:			
NEW JOINT ACCOUNT #:			
AGENCY USE ONLY	NAICS	BLS OWN CODE	AUX CODES COUNTY CODES STATUS BLS

PREVIOUS DWS#:		FEDERAL ID:	
EFFECTIVE DATE: >>		OWNERSHIP CODE:	
(2) OWNER'S NAME:			
BUSINESS NAME:			
CONTACT & PHONE #:			
PHYSICAL LOCATION (STREET):			
CITY:	STATE:	ZIP CODE:	
MAILING ADDRESS (STREET):			
CITY:	STATE:	ZIP CODE:	
NATURE OF BUSINESS:			
NEW JOINT ACCOUNT #:			
AGENCY USE ONLY	NAICS	BLS OWN CODE	AUX CODES COUNTY CODES STATUS BLS

PREVIOUS DWS#:		FEDERAL ID:	
EFFECTIVE DATE: >>		OWNERSHIP CODE:	
(3) OWNER'S NAME:			
BUSINESS NAME:			
CONTACT & PHONE #:			
PHYSICAL LOCATION (STREET):			
CITY:	STATE:	ZIP CODE:	
MAILING ADDRESS (STREET):			
CITY:	STATE:	ZIP CODE:	
NATURE OF BUSINESS:			
NEW JOINT ACCOUNT #:			
AGENCY USE ONLY	NAICS	BLS OWN CODE	AUX CODES COUNTY CODES STATUS BLS

PREVIOUS DWS#:		FEDERAL ID:	
EFFECTIVE DATE: >>		OWNERSHIP CODE:	
(4) OWNER'S NAME:			
BUSINESS NAME:			
CONTACT & PHONE #:			
PHYSICAL LOCATION (STREET):			
CITY:	STATE:	ZIP CODE:	
MAILING ADDRESS (STREET):			
CITY:	STATE:	ZIP CODE:	
NATURE OF BUSINESS:			
NEW JOINT ACCOUNT #:			
AGENCY USE ONLY	NAICS	BLS OWN CODE	AUX CODES COUNTY CODES STATUS BLS

Petition For Joint Employer Tax Account, DWS-ARK-201J (REVERSE SIDE).

This form must be completed on or before December 1, prior to the year the membership is to become effective, if you wish to participate in a joint account with one (1) or more employers.

Item 8 - Enter name by which the business is known to the public and the business address in Arkansas. The address shown should be the physical location in Arkansas from which the services of your employees are directed or controlled. If there is no physical location in Arkansas, state the address from which direction/control is exercised. Specify the county the business (or job) is located in Arkansas and the average number of employees for this business. Enter a telephone number where you can usually be reached.

Item 9 - Self-explanatory.

Item 10 - If you acquired an on-going business, enter date the business was acquired and predecessor's name, address and ADWS Account Number (if known). Enter the percent of the business acquired.

If any individual, legal entity or other employing unit on or after January 1, 1972, acquires a **segregable** or **identifiable** portion of the business of any employer and if such successor desires to obtain any benefit of his predecessor's experience, such successor must file with the Director a petition, signed by all interested parties within, **thirty (30) days** after the transfer, setting out the percentage of the predecessor's experience that each party is to receive.

Item 11 - Enter the first date of liability to the State of Arkansas - 11-10-209 (1). Any individual or employing unit which, for some portion of ten (10) or more days, whether the days are or were consecutive, within the current or the preceding calendar year, has or had in employment one (1) or more individuals irrespective of whether the same individuals are or were employed in each day.

Item 11a - Self-explanatory.

Item 12 - Self-explanatory.

Item 13 - Non-Profit Organizations (*as defined in the Federal Internal Revenue Code of Section 501(c)(3)*) and any government employing unit may elect to reimburse the Unemployment Trust Fund under the provisions of Subsection 7(h).

Item 14 - Enter information only if employing unit is domestic employment.

Item 15 - Self-explanatory.

Item 16 - Self-explanatory.

Item 17 - Self-explanatory.

Item 18 - If you are exempt under the law and you wish to elect coverage, indicate here and attach a signed Form DWS-ARK-232 or your signed, written request. The request must be approved by the Director of the Arkansas Department of Workforce Services. Upon approval you must report wage information for two years before terminating your account.

Item 19 - Enter the principal activity of the business. Wholesale Trade, Retail Trade, Real Estate, Insurance, Construction, Furniture Factory, Personal Service, etc.

Item 20 - This report must be signed by an official of this employing unit, either the owner, a partner, or corporate officer (as applicable), or a legally authorized representative, per power of attorney. If applicable, please attach copy of POW.

Petition For Partial Transfer of Experience, DWS-ARK-201P

This form or its equivalent must be used if you acquire a segregable and identifiable portion of a business and desire to obtain any benefit from the predecessor's experience.

Department of

WORKFORCEServices

Employer Accounts Services • P.O. Box 2981 • Little Rock, AR 72203-2981
Telephone (501) 682-3798 • Fax No.: (501) 537-9868

PETITION FOR PARTIAL TRANSFER OF EXPERIENCE (A.C.A. 11-10-710(B))

ALL QUESTIONS MUST BE ANSWERED

1. NAME OF PREDECESSOR OR TRANSFER EMPLOYER:	
ADDRESS (STREET, CITY, STATE, ZIP CODE):	
DWS ACCOUNT NO.:	FED ID NO.:
2. DATE OF TRANSFER:	3. PERCENT OF BUSINESS TRANSFERRED:
4. PERCENT OF BUSINESS RETAINED BY PREDECESSOR:	5. GIVE DATE OF FIRST PAYROLL OF THE SUCCESSOR:
5. IF PREDECESSOR HAS CHANGED OPERATING NAME, ADDRESS OR ACTIVITIES, PLEASE COMPLETE (a), (b), (c), AND (d).	
a. NAME:	
b. LOCATION OF BUSINESS (STREET, CITY, COUNTY, STATE, ZIP CODE):	
c. PRINCIPAL ACTIVITY OF RETAINED BUSINESS:	
d. PRINCIPAL PRODUCT:	
7. NAME OF SUCCESSOR OR TRANSFEREE EMPLOYER:	
ADDRESS (STREET, CITY, STATE, ZIP CODE):	
DWS ACCOUNT NO.:	FED ID NO.:
PRINCIPAL ACTIVITY:	PRINCIPAL PRODUCT:
<i>We the predecessor and successor employer, hereby jointly certify that the information provided herein is true and correct to the best of our knowledge and belief. Furthermore, we hereby agree that contributions credited and benefits charged to the account of the predecessor shall be divided between the predecessor and successor by the transfer percentages specified in numbers 3 and 4.</i>	
PREDECESSOR OR TRANSFER EMPLOYER	SUCCESSOR OR TRANSFEREE EMPLOYER
Signed:	Signed:
Title:	Title:
Date:	Date:
NOTE: This must be signed by a corporate officer, partner or proprietor of both the predecessor and successor and be filed with the Department of Workforce Services within thirty (30) days after the transfer.	

DWS-ARK-201P (Rev. 7-05)

Employer's Quarterly Contribution and Wage Report, DWS-ARK-209 BC

You must complete this report quarterly listing all employee's names, social security numbers and total gross wages paid in the quarter. The tax payment due is to be remitted with this report.

NAICS AUD CO

EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT
ARKANSAS DEPARTMENT OF WORKFORCE SERVICES
P.O. BOX 8007 LITTLE ROCK, ARKANSAS 72203-8007 (501) 682-3798

DWS ID NUMBER
DATE QUARTER ENDED
FEDERAL ID NUMBER
REPORT DUE DATE

Check box and return if no wages paid ☐

PART A.

- | | 1st mo
of qtr | 2nd mo
of qtr | 3rd mo
of qtr |
|---|------------------|------------------|------------------|
| 1. Number of employees in the pay period including the 12th of: | _____ | _____ | _____ |
| 2. Total of all wages paid for personal services, including bonuses/commissions | | \$ _____ | |
| 3. Wages in excess of (see instructions) | | \$ < _____ | |
| 4. Taxable wages (subtract item 3 from item 2, enter results here) | | \$ _____ | |
| 5. Contribution rate for this reporting period | | _____ | |
| 6. Contribution due for this quarter (multiply item 4 by _____) | | \$ _____ | |
| 7. Amount due from previous quarters (ATTACH NOTICE) | | \$ _____ | |
| 8. Amount of credit from previous quarters (ATTACH NOTICE) | | \$ _____ | |
| 9. Interest (accrued on all unpaid contributions at the rate of 1.5% per month) | | \$ _____ | |
| 10. Penalty (see instructions) | | \$ _____ | |
| 11. Total amount due | | \$ _____ | |
| 12. Amount of remittance (make payable to Arkansas Department of Workforce Services) | | \$ _____ | |

DO NOT ALTER THIS BARCODED FORM

PART B.

Enter the SSN, first name, middle initial, last name and total wages paid to each employee during the calendar quarter in the space provided below (continuation sheet provided).

ATTACH CHECK HERE	SOCIAL SECURITY NUMBER	FIRST NAME, MIDDLE INITIAL & LAST NAME OF EMPLOYEE	TOTAL WAGES PAID
	1 ! _____	_____	\$ _____
	2 ! _____	_____	\$ _____
	3 ! _____	_____	\$ _____
	4 ! _____	_____	\$ _____
	5 ! _____	_____	\$ _____
	6 ! _____	_____	\$ _____
	7 ! _____	_____	\$ _____
	8 ! _____	_____	\$ _____

PAGE ONE OF _____ PAGE(S) TOTAL NO. OF EMPLOYEES ON THIS REPORT _____ TOTAL WAGES FOR THIS PAGE \$ _____

I HEREBY CERTIFY THIS REPORT IS TRUE AND CORRECT AND NO PARTS OF THE CONTRIBUTION HAVE OR WILL BE BORNE BY ANY EMPLOYEE.

SIGNATURE _____ TITLE _____ DATE _____ TELEPHONE _____

MAINTAIN COPY FOR YOUR RECORDS

DWS-ARK-209B
(REV. 06-06)

DWS-ARK-209C (209 B Continued)

You must complete this report quarterly listing all employee's names, social security numbers and total gross wages paid in the quarter. The tax payment due is to be remitted with this report.

CONTINUATION SHEET FOR FORM 209B

DWS ID Number _____ Quarter End Date _____
Employer _____
Town _____ Page _____ of _____

	SOCIAL	SECURITY	NUMBER	FIRST NAME, MIDDLE INITIAL & LAST NAME OF EMPLOYEE	TOTAL	WAGES	PAID
1 !	_____	_____	_____	_____	\$	_____	_____
2 !	_____	_____	_____	_____	\$	_____	_____
3 !	_____	_____	_____	_____	\$	_____	_____
4 !	_____	_____	_____	_____	\$	_____	_____
5 !	_____	_____	_____	_____	\$	_____	_____
6 !	_____	_____	_____	_____	\$	_____	_____
7 !	_____	_____	_____	_____	\$	_____	_____
8 !	_____	_____	_____	_____	\$	_____	_____
9 !	_____	_____	_____	_____	\$	_____	_____
10 !	_____	_____	_____	_____	\$	_____	_____
11 !	_____	_____	_____	_____	\$	_____	_____
12 !	_____	_____	_____	_____	\$	_____	_____
13 !	_____	_____	_____	_____	\$	_____	_____
14 !	_____	_____	_____	_____	\$	_____	_____
15 !	_____	_____	_____	_____	\$	_____	_____
16 !	_____	_____	_____	_____	\$	_____	_____
17 !	_____	_____	_____	_____	\$	_____	_____
18 !	_____	_____	_____	_____	\$	_____	_____
19 !	_____	_____	_____	_____	\$	_____	_____
20 !	_____	_____	_____	_____	\$	_____	_____
21 !	_____	_____	_____	_____	\$	_____	_____
22 !	_____	_____	_____	_____	\$	_____	_____
23 !	_____	_____	_____	_____	\$	_____	_____
24 !	_____	_____	_____	_____	\$	_____	_____
25 !	_____	_____	_____	_____	\$	_____	_____
	_____	_____	_____	_____			
					TOTAL WAGES FOR THIS PAGE	\$	_____

DWS-ARK-209C
(REV. 06-06)

Employer's Quarterly Contribution and Wage Report, DWS-ARK-209 BR Reimbursable Employers Only

You must complete this report quarterly listing all employee's names, social security numbers and total gross wages paid in the quarter. No payment is included with this report.

NAICS AUD CO

EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT ARKANSAS DEPARTMENT OF WORKFORCE SERVICES P.O. BOX 8007 LITTLE ROCK, ARKANSAS 72203-8007 (501) 682-3798 REIMBURSABLE

DWS ID NUMBER
DATE QUARTER ENDED
FEDERAL ID NUMBER
REPORT DUE DATE

Check box and return if no wages paid ☐

PART A.

1. Number of employees in the pay period including the 12th of: 1st mo 2nd mo 3rd mo
of qtr of qtr of qtr
2. Total of all wages paid for personal services, including bonuses/commissions \$
3. Penalty (see instructions) \$
4. Amount of remittance (make payable to Arkansas Department of Workforce Services) \$

DO NOT ALTER THIS BARCODED FORM

PART B.

Enter the SSN, first name, middle initial, last name and total wages paid to each employee during the calendar quarter in the space provided below (continuation sheet provided).

Initial	
Amt received	
Penalty code	

CASHIER'S STAMP

	SOCIAL SECURITY NUMBER	FIRST NAME, MIDDLE INITIAL & LAST NAME OF EMPLOYEE	TOTAL WAGES PAID
1 !			\$
2 !			\$
3 !			\$
4 !			\$
5 !			\$
6 !			\$
7 !			\$
8 !			\$
9 !			\$
10 !			\$
11 !			\$
12 !			\$

PAGE ONE OF PAGE(S) TOTAL NO. OF EMPLOYEES ON THIS REPORT TOTAL WAGES FOR THIS PAGE \$

I HEREBY CERTIFY THIS REPORT IS TRUE AND CORRECT.

SIGNATURE TITLE DATE TELEPHONE

MAINTAIN COPY FOR YOUR RECORDS

DWS-ARK-209BR
(REV. 06-06)

DWS-ARK-209CR (209 BR Continued)

You must complete this report quarterly listing all employee's names, social security numbers and total gross wages paid in the quarter. No payment is included with this report.

CONTINUATION SHEET FOR FORM 209BR

DWS ID Number _____ Quarter End Date _____

Employer _____

Town _____ Page _____ of _____

	SOCIAL	SECURITY	NUMBER	FIRST NAME, MIDDLE INITIAL & LAST NAME OF EMPLOYEE	TOTAL	WAGES	PAID
1 !	_____	_____	_____	_____	\$	_____	_____
2 !	_____	_____	_____	_____	\$	_____	_____
3 !	_____	_____	_____	_____	\$	_____	_____
4 !	_____	_____	_____	_____	\$	_____	_____
5 !	_____	_____	_____	_____	\$	_____	_____
6 !	_____	_____	_____	_____	\$	_____	_____
7 !	_____	_____	_____	_____	\$	_____	_____
8 !	_____	_____	_____	_____	\$	_____	_____
9 !	_____	_____	_____	_____	\$	_____	_____
10 !	_____	_____	_____	_____	\$	_____	_____
11 !	_____	_____	_____	_____	\$	_____	_____
12 !	_____	_____	_____	_____	\$	_____	_____
13 !	_____	_____	_____	_____	\$	_____	_____
14 !	_____	_____	_____	_____	\$	_____	_____
15 !	_____	_____	_____	_____	\$	_____	_____
16 !	_____	_____	_____	_____	\$	_____	_____
17 !	_____	_____	_____	_____	\$	_____	_____
18 !	_____	_____	_____	_____	\$	_____	_____
19 !	_____	_____	_____	_____	\$	_____	_____
20 !	_____	_____	_____	_____	\$	_____	_____
21 !	_____	_____	_____	_____	\$	_____	_____
22 !	_____	_____	_____	_____	\$	_____	_____
23 !	_____	_____	_____	_____	\$	_____	_____
24 !	_____	_____	_____	_____	\$	_____	_____
25 !	_____	_____	_____	_____	\$	_____	_____

TOTAL WAGES FOR THIS PAGE \$ _____

DWS-ARK-209CR
(REV. 06-06)

Employer's Quarterly Contribution And Wage Report, DWS-ARK-209 BS, Seasonal Industries Only

You must complete this report quarterly listing all employee's names, social security numbers and total gross wages paid in the quarter. The tax payment due is to be remitted with this report.

NAICS AUD CO

EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT ARKANSAS DEPARTMENT OF WORKFORCE SERVICES P.O. BOX 8007 LITTLE ROCK, ARKANSAS 72203-8007 (501) 682-3798 SEASONAL

DWS ID NUMBER
DATE QUARTER ENDED
FEDERAL ID NUMBER
SEASONAL CODE
SEASONAL DATES

Check box and return if no wages paid ☐

PART A.

- | | 1st mo
of qtr | 2nd mo
of qtr | 3rd mo
of qtr |
|---|------------------|------------------|------------------|
| 1. Number of employees in the pay period including the 12th of: | | | |
| 2. Total of all wages paid for personal services, including bonuses/commissions..... | | \$ | |
| 3. Wages in excess of (see instructions)..... | | \$ | |
| 4. Taxable wages (subtract item 3 from item 2, enter results here) | | \$ | |
| 5. Contribution rate for this reporting period..... | | | |
| 6. Contribution due for this quarter (multiply item 4 by) | | \$ | |
| 7. Amount due from previous quarters (ATTACH NOTICE)..... | | \$ | |
| 8. Amount of credit from previous quarters..... (ATTACH NOTICE)..... | | \$ | |
| 9. Interest (accrued on all unpaid contributions at the rate of 1.5% per month) | | \$ | |
| 10. Penalty (see instructions) | | \$ | |
| 11. Total amount due..... | | \$ | |
| 12. Amount of remittance (make payable to Arkansas Department of Workforce Services) | | \$ | |

DO NOT ALTER THIS BARCODED FORM

PART B.

Enter the SSN, first name, middle initial, last name and total wages paid to each employee during the calendar quarter in the space provided below (continuation sheet provided).

Initial	
Amt received	
Penalty code	

CASHIER'S STAMP

ATTACH CHECK HERE	SOCIAL SECURITY NO.	FIRST NAME, INITIAL & LAST NAME OF EMPLOYEE	WAGES PAID IN SEASON	WAGES PAID OUT OF SEASON
	1]		\$	
	2]		\$	
	3]		\$	
	4]		\$	
	5]		\$	
	6]		\$	
	7]		\$	
	8]		\$	
TOTAL WAGES FOR THIS PAGE			\$	

PAGE ONE OF PAGE(S) TOTAL NO. OF EMPLOYEES ON THIS REPORT

I HEREBY CERTIFY THIS REPORT IS TRUE AND CORRECT AND NO PARTS OF THE CONTRIBUTION HAVE OR WILL BE BORNE BY ANY EMPLOYEE.

SIGNATURE TITLE DATE TELEPHONE

DWS-ARK-209BS
(REV. 06-06)

MAINTAIN COPY FOR YOUR RECORDS

DWS-ARK-209CS (209 BS Continued)

You must complete this report quarterly listing all employee's names, social security numbers and total gross wages paid in the quarter. The tax payment due is to be remitted with this report.

CONTINUATION SHEET FOR FORM 209BS

DWS ID Number _____ Quarter End Date _____
Employer _____
Town _____ Page _____ of _____

SOCIAL SECURITY NO.	FIRST NAME, INITIAL & LAST NAME OF EMPLOYEE	WAGES PAID IN SEASON	WAGES PAID OUT OF SEASON
1] _____	_____	\$ _____	_____
2] _____	_____	\$ _____	_____
3] _____	_____	\$ _____	_____
4] _____	_____	\$ _____	_____
5] _____	_____	\$ _____	_____
6] _____	_____	\$ _____	_____
7] _____	_____	\$ _____	_____
8] _____	_____	\$ _____	_____
9] _____	_____	\$ _____	_____
10] _____	_____	\$ _____	_____
11] _____	_____	\$ _____	_____
12] _____	_____	\$ _____	_____
13] _____	_____	\$ _____	_____
14] _____	_____	\$ _____	_____
15] _____	_____	\$ _____	_____
16] _____	_____	\$ _____	_____
17] _____	_____	\$ _____	_____
18] _____	_____	\$ _____	_____
19] _____	_____	\$ _____	_____
20] _____	_____	\$ _____	_____
21] _____	_____	\$ _____	_____
22] _____	_____	\$ _____	_____
23] _____	_____	\$ _____	_____
24] _____	_____	\$ _____	_____
25] _____	_____	\$ _____	_____
TOTAL WAGES FOR THIS PAGE		\$ _____	_____

DWS-ARK-209CS
(REV. 06-06)

Employer's Quarterly Contribution And Wage Report, DWS-ARK-209 BSR, Seasonal Reimbursable Only

You must complete this report quarterly listing all employee's names, social security numbers and total gross wages paid in the quarter. The tax payment due is to be remitted with this report.

NAICS AUD CO

EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT ARKANSAS DEPARTMENT OF WORKFORCE SERVICES P.O. BOX 8007 LITTLE ROCK, ARKANSAS 72203-8007 (501) 682-3798 SEASONAL REIMBURSABLE

DWS ID NUMBER
DATE QUARTER ENDED
FEDERAL ID NUMBER
SEASONAL CODE
SEASONAL DATES

Check box and return if no wages paid ☐

PART A.

1. Number of employees in the pay period including the 12th of: 1st mo of qtr _____ 2nd mo of qtr _____ 3rd mo of qtr _____
2. Total of all wages paid for personal services, including bonuses/commissions \$ _____
3. Penalty (see instructions) \$ < _____
4. Amount of remittance (make payable to Arkansas Department of Workforce Services) \$ _____

DO NOT ALTER THIS BARCODED FORM

PART B.

Enter the SSN, first name, middle initial, last name and total wages paid to each employee during the calendar quarter in the space provided below (continuation sheet provided).

Initial	
Amt received	
Penalty code	

CASHIER'S STAMP

	SOCIAL SECURITY NO.	FIRST NAME, INITIAL & LAST NAME OF EMPLOYEE	WAGES PAID IN SEASON	WAGES PAID OUT OF SEASON
1]	_____	_____	\$ _____	_____
2]	_____	_____	\$ _____	_____
3]	_____	_____	\$ _____	_____
4]	_____	_____	\$ _____	_____
5]	_____	_____	\$ _____	_____
6]	_____	_____	\$ _____	_____
7]	_____	_____	\$ _____	_____
8]	_____	_____	\$ _____	_____
9]	_____	_____	\$ _____	_____
10]	_____	_____	\$ _____	_____
11]	_____	_____	\$ _____	_____

PAGE ONE OF _____ PAGE(S)

TOTAL WAGES FOR THIS PAGE

\$ _____

TOTAL NO. OF EMPLOYEES ON THIS REPORT _____

I HEREBY CERTIFY THIS REPORT IS TRUE AND CORRECT.

SIGNATURE _____ TITLE _____ DATE _____ TELEPHONE _____

MAINTAIN COPY FOR YOUR RECORDS

DWS-ARK-209BS
(REV. 06-06)

DWS-ARK-209CS (209 BSR Continued)

You must complete this report quarterly listing all employee's names, social security numbers and total gross wages paid in the quarter. The tax payment due is to be remitted with this report.

CONTINUATION SHEET FOR FORM 209BSR

DWS ID Number _____ Quarter End Date _____
Employer _____
Town _____ Page _____ of _____

SOCIAL SECURITY NO.	FIRST NAME, INITIAL & LAST NAME OF EMPLOYEE	WAGES PAID IN SEASON	WAGES PAID OUT OF SEASON
1] _____	_____	\$ _____	_____
2] _____	_____	\$ _____	_____
3] _____	_____	\$ _____	_____
4] _____	_____	\$ _____	_____
5] _____	_____	\$ _____	_____
6] _____	_____	\$ _____	_____
7] _____	_____	\$ _____	_____
8] _____	_____	\$ _____	_____
9] _____	_____	\$ _____	_____
10] _____	_____	\$ _____	_____
11] _____	_____	\$ _____	_____
12] _____	_____	\$ _____	_____
13] _____	_____	\$ _____	_____
14] _____	_____	\$ _____	_____
15] _____	_____	\$ _____	_____
16] _____	_____	\$ _____	_____
17] _____	_____	\$ _____	_____
18] _____	_____	\$ _____	_____
19] _____	_____	\$ _____	_____
20] _____	_____	\$ _____	_____
21] _____	_____	\$ _____	_____
22] _____	_____	\$ _____	_____
23] _____	_____	\$ _____	_____
24] _____	_____	\$ _____	_____
25] _____	_____	\$ _____	_____
TOTAL WAGES FOR THIS PAGE		\$ _____	_____

DWS-ARK-209CSR
(REV. 06-06)

This form is mailed with your "Employer's Quarterly Contribution and Wage Report" for your convenience in reporting changes affecting your account. This form must be returned to the Status and Rate Unit, P.O. Box 2981, Little Rock, AR 72203 within ten (10) days after any change occurs.

_____ DWS ID Number _____ FEDERAL ID NUMBER _____
 _____ EMPLOYER NAME _____

DATE OF CHANGE ☐ DISCONTINUED NO NEW OWNER ☐ CHANGE IN OWNERSHIP ☐ OTHER PLEASE EXPLAIN BELOW)

NEW OWNER'S ADDRESS _____

IF ANY CHANGES ARE NECESSARY, PLEASE RETURN THIS NOTICE WITH YOUR COMPLETED CONTRIBUTION AND WAGE REPORT. FOR INFORMATION CALL 501/682-3798

COMMENTS:

DWS-ARK-209STA
(REV. 06-06)

Contribution Account Transaction, DWS-ARK-213A (Notice Of Overpayment)

You will receive this form to notify you if any credit is due should you overpay your account.

**ARKANSAS DEPARTMENT OF WORKFORCE SERVICES**

P.O. BOX 8007 LITTLE ROCK, ARKANSAS 72203-8007 (501) 682-3698

NOTICE OF OVERPAYMENT

BLOCK NUMBER	RATE	TCODE	DESCRIPTION	DATE RECEIVED	PERIOD YR-QTR	AMOUNT
-----------------	------	-------	-------------	------------------	------------------	--------

THIS IS NOT A BILL

INCLUDES ALL TRANSACTIONS POSTED TO YOUR ACCOUNT THROUGH
THIS OVERPAYMENT SHOULD BE APPLIED TO FUTURE CONTRIBUTIONS DUE.

DWS-ARK-213A
(REV. 06-06)

Contribution Account Transaction, DWS-ARK-213A (Notice Of Delinquency And Request For Payment)

You will receive this form when the contribution payment which you owe is not received in full by the date due.



ARKANSAS DEPARTMENT OF WORKFORCE SERVICES

P.O. BOX 8007 LITTLE ROCK, ARKANSAS 72203-8007 (501) 682-3698

NOTICE OF DELINQUENCY AND REQUEST FOR PAYMENT

BLOCK NUMBER	RATE	TCODE	DESCRIPTION	DATE RECEIVED	PERIOD YR-QTR	AMOUNT	INTEREST
-----------------	------	-------	-------------	------------------	------------------	--------	----------

INCLUDES ALL TRANSACTIONS POSTED TO YOUR ACCOUNT THROUGH
INCLUDES APPLICABLE INTEREST ACCRUED THROUGH
RETURN ONE COPY WITH YOUR REMITTANCE TO:

ARKANSAS DEPARTMENT OF WORKFORCE SERVICES

ATTN: CASHIER P.O. BOX 8007 LITTLE ROCK, AR 72203-8007

If you have recently filed a Petition for Bankruptcy and want us to file a claim with the Bankruptcy Court in your District for this indebtedness, please return this form with you assigned Bankruptcy Case No. _____ to ADWS, P.O. Box 2981, Little Rock, AR 72203-2981.

ATTN: Judy Thompson.

AGENCY USE ONLY
AMOUNT RECEIVED

\$ _____
INITIALS _____

DWS-ARK-213A
(REV. 06-06)

Report To Terminate Account, DWS-ARK-236

If you terminate, transfer or change the name or address of your business you must file this report.

Department of

WORKFORCEServices

Employer Accounts Services • P.O. Box 2981
Little Rock, AR 72203-2981 • Telephone (501) 682-3798

DWS-ARK-236 (Rev. 05-06)

Report to Terminate Account

ESD Account No. _____ Date _____

1. Employer _____
2. Name of Business To Be Terminated _____
3. Address Where This Business Is Located _____
4. Date of Change or Termination _____ Check below reason for Termination

- 5.(a) ☐ Bankruptcy filed under Chapter _____ 5.(b) ☐ Foreclosure
If 5(a) or 5(b) is checked, the following information must be furnished:

(Name, Address, and Title of Either the Receiver, Trustee, or Employer's Attorney)

(Name and Address where Payroll Records of Employer Shown in Item 1 are at present)

- 5.(c) ☐ Business Discontinued in Arkansas
5.(d) ☐ Regulation No. 8: You have not had employees for two complete, consecutive calendar quarters.
5.(e) ☐ Other Specify _____
5.(f) ☐ Merger/Consolidated with (Name of Firm) _____
5.(g) ☐ Sold to (Successor's Name) _____

If 5(f) or 5(g) is checked, the following information **must** be furnished:

(Successor's Business Name and Mailing Address)

- 6.(a) Did you (The Employer Named in Item 1) continue to operate any other business with employees (In Arkansas) on the date shown in item 4 above? ☐ Yes ☐ No
6.(b) If "Yes," list business(es) still being operated:

Name of Business	Street Address	Town/State/Zip	No. of Employees
_____	_____	_____	_____
_____	_____	_____	_____

- 6.(c) If 6(a) is checked "No," do you agree that your account, including your experience rate, should be transferred to the successor shown in Item 5(g)? ☐ Yes ☐ No

For Field Auditor's Use Only

201 (was) (was not) submitted on
Successor on _____

(Signed)

(Title)

Request For Withdrawal From Joint Account, DWS-ARK-236J

If you wish to withdraw from a joint account of which you are a participating member, this request must be filed on or before September 30 of the year prior to the year for which the withdrawal is to be effective. If your request is approved, you will be treated as a new liable employer.

Department of

WORKFORCEServices

Employer Accounts Services • P.O. Box 2981
Little Rock, AR 72203-2981 • Telephone (501) 682-3798 • Fax (501) 537-9868

REQUEST FOR WITHDRAWAL FROM JOINT ACCOUNT

(Please print or type)

“READ CAREFULLY BEFORE SIGNING”

(Please print or type)

In accordance with A.C.A. 11-10-208, I have fulfilled all requirements and obligations outlined in this statute and I hereby petition the Department of Workforce Services for withdrawal from the Joint Employer's Account of which I am a participating member. I also make this request with the understanding that if I continue to operate this business in the state of Arkansas with employees, I will now become a new employer with a new employer's experience rate.

1. Account number: _____ Date: ____/____/____

2. Business Name: _____ Federal ID#: _____

3. Address where business is located: _____
(Street Address)

(City, State, & Zip Code)

4. Effective Date of Termination: ____/____/____
(Month) (Day) (Year)

5. While in the Joint Account, did you the employer continue to operate any other businesses with employees in the state of Arkansas? ☐ YES ☐ NO

6. If “YES”, please provide the following:

_____/_____/_____
_____/_____/_____
(Name of Business) (Street Address) (City/State/Zip) (#Employees)

(Signature)

(Signature)

(Title)

(Title)

NOTE: If additional, signatures are required, you may add an attachment or letter.

Notice To Employees -- How To Claim Unemployment Insurance, DWS-ARK-237

You must post and maintain, in places readily accessible to individuals you employ, this printed notice informing your workers you are an employer covered under the Law and that in the event of their unemployment, steps they should take.

Department of
WORKFORCEServices

NOTICE TO EMPLOYEES HOW TO CLAIM UNEMPLOYMENT INSURANCE

Employees of _____
are covered by the Arkansas Employment Security Law.

The Law provides Unemployment Insurance Benefits for unemployed workers and under certain conditions, for those working only part time.

As a covered Employee, your employer has contributed to or will reimburse the Arkansas Unemployment Trust Fund from which benefits are paid. **NO DEDUCTIONS CAN BE MADE FROM YOUR WAGES FOR THIS PURPOSE.** Be sure your employer has your correct Social Security Account Number.

- A. If and when you know you are going to be out of work for a calendar week or more, **YOU SHOULD PROMPTLY:**

File a claim for benefits through the Department of Workforce Services office nearest you.

We will try to help locate work for you both before benefit payments start and while they are being paid.

- B. If you are attached to a regular employer, working less than full time due entirely to lack of work, you may be eligible for partial Unemployment Insurance Benefits.

In that case, claim partial benefits—**promptly**—by reporting the facts (dates, wages, employer) to your Local Office. **Do not delay doing this.**

Our Local Office will answer questions and supply further information.

Full time Local Offices are situated in the following cities to provide services to Unemployment Insurance Claimants:

Arkadelphia
Batesville
Benton
Blytheville
Camden
Conway
El Dorado
Fayetteville
Forrest City
Fort Smith
Harrison

Helena
Hope
Hot Springs
Jacksonville
Jonesboro
Little Rock Midtown
Magnolia
Malvern
Mena
Monticello
Mountain Home

Newport
Paragould
Pine Bluff
Rogers
Russellville
Searcy
Texarkana
Walnut Ridge
West Memphis

CAUTION: False statements to obtain benefits, concealment of material facts, or failure to report earnings for the purpose of obtaining or increasing Unemployment Insurance Payments, are violations of criminal laws and lead to prosecution.

DWS-ARK-237 (Rev. 7-05)

Notice Of Claim Filed, DWS-ARK-501 (3)

Each time a new or an additional claim is filed, this form will be mailed to you if you are the claimant's last employer. It is extremely important that you complete and return this form within seven (7) calendar days from the mailing date of the notice to ensure that claims for benefits are properly adjudicated. If you do not return this form timely you waive your right to further protest charges to your account made as a result of that determination.

TORN OFF

NOTICE TO LAST EMPLOYER

Please complete and return this form via FAX to (501) 683-1151, or if you do not have access to a FAX machine, you may mail your response to the address shown below. Failure to respond timely to this notice may result in a charge to your account.

BASE PERIOD WAGES REPORTED FOR THIS EMPLOYER:

POTENTIAL CHARGE AMOUNT:

FAX 501-683-1151

Department of Workforce Services
P. O. Box 8108
Little Rock, AR 72203-8108

THE INDIVIDUAL LISTED BELOW HAS FILED A CLAIM FOR UNEMPLOYMENT INSURANCE BENEFITS.

Name	Soc. Sec. No.	Date of Claim
Period of Last Employment: Date Began _____ Date Ended _____		
Type of employment:		Type of separation:
Reason for separation:		

EMPLOYER RESPONSE

REPLY MUST BE POST MARKED WITHIN SEVEN (7) DAYS FROM THE MAILING DATE OF

This claimant was: ☐ Full-time ☐ Part-time ☐ Temporary

1. This claimant's last period of work started on _____, ended on _____
(Date) (Date) (Last actual day worked)

2. Do you expect to recall this claimant to full-time work? ☐ Yes ☐ No If Yes, give date: _____

3. Why was this claimant separated from employment? (Check one)

Laid Off:

- ☐ Weather
- ☐ Lack Of Work
- ☐ Finished Job
- ☐ Business Closed

Quit:

- ☐ Personal Emergency
- ☐ Health
- ☐ General

Discharged:

- ☐ Sleeping
- ☐ Fighting
- ☐ Absent/Tardy
- ☐ Insubordination
- ☐ Drinking/Drug Test
- ☐ General

School Employee:

- ☐ Spring Break
- ☐ Summer Break
- ☐ Holiday

Other:

- ☐ Suspension
- ☐ Shared Work
- ☐ Vacation
- ☐ Lockout
- ☐ Family Medical Leave
- ☐ Reduced from full-time (40 hrs)
- ☐ Medical Leave
- ☐ Strike
- ☐ Holidays
- ☐ Still Working Part-time

To add additional statements or information, continue on a separate sheet and attach it to this form.

4. Was this claimant paid, or will be paid vacation, separation, severance, or retirement pay? ☐ Yes ☐ No

Signature: _____ Title: _____ Date Signed: _____

Name of Business: _____ E-mail address: _____

Phone: _____ Fax: _____

Contact our Customer Support Center at (501) 683-2760 to find out how future Notices to Last Employer may be received and returned via the Internet

Proper adjudication of issues on a claim often requires the parties to provide additional information. In order to obtain this additional information employers may be mailed a specific questionnaire and/or contacted by telephone.

PLEASE KEEP A COPY FOR YOUR RECORDS

ESD-AR-501(3)
(REV. 07-06)

TORN OFF

Discharge General-Employer Statement, ARK-AAS525D1E (FRONT SIDE)

Each time an issue arises on a claim for unemployment, there is a possibility that a claimant might be disqualified. The questionnaires help ADWS gather the information needed to adjudicate the separation issue. Also, there are other eligibility requirements that may require additional information from the employer. While the questionnaires have been designed to get as much information as possible it is sometimes necessary to call parties to get additional information.

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STATE OF ARKANSAS DEPARTMENT OF WORKFORCE SERVICES DISCHARGE GENERAL-EMPLOYER STATEMENT		SOCIAL SECURITY NUMBER 123-45-6789	BENEFIT YEAR 20063
Please complete this form in detail. Complete Information must be submitted by <u>7/14/2006</u> (by Fax if possible), as a Determination will be issued after that date. Failure to answer any questions will result in a Determination being made based on the available facts. Additional information may be attached to this document.		RESPOND TO: FAX: (501)683-1151 PHONE: (501)683-2760 DEPARTMENT OF WORKFORCE SERVICES P.O.BOX 8108 LITTLE ROCK, AR 72203-8108	
EMPLOYER EMPLOYER NAME EMPLOYER STREET EMPLOYER CITY AR 73333		CLAIMANT CLAIMANT NAME	
		DATE COMPLETED 7/5/2006	DATE MAILED 7/7/2006
1. Please choose the reason that most closely describes why the claimant was discharged.			
<input type="checkbox"/> Lost license <input type="checkbox"/> Loafing <input type="checkbox"/> Profane language <input type="checkbox"/> Horseplay <input type="checkbox"/> Left work without permission <input type="checkbox"/> Arguing with employer <input type="checkbox"/> Customer complaints <input type="checkbox"/> Dishonesty <input type="checkbox"/> Failed to meet employers standards <input type="checkbox"/> Job performance/Negligence <input type="checkbox"/> Safety violations <input type="checkbox"/> Harassment <input type="checkbox"/> Destruction/Damage company property <input type="checkbox"/> Cash register shortages <input type="checkbox"/> Background check <input type="checkbox"/> Unemployment fraud <input type="checkbox"/> Customer/Client abuse or neglect <input type="checkbox"/> Other If Other:			
2. When did the claimant's employment begin?		3. When did the claimant's employment end?	
4. When was the claimant's actual last day of work?		5. What was the claimant's job title?	
6. What were the claimant's job duties?			
7. When was the claimant discharged?			
8. Was the claimant suspended for a period prior to the discharge? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide details: Beginning Ending			
9. Who discharged the claimant?			
Job title: <input type="checkbox"/> Human resources/personal manager <input type="checkbox"/> Owner <input type="checkbox"/> Manager <input type="checkbox"/> Supervisor <input type="checkbox"/> Area district manager/supervisor <input type="checkbox"/> Foreman <input type="checkbox"/> Other If Other:			
10. What was the final incident that caused the discharge?			
A. When did this incident occur?			
B. Were there any witnesses to the incident? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide names:			
Name			
Title			
Can you furnish signed witness statements? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide copies with this document.			
11. Did the claimant violate company policy? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes,			
A. What policy did the claimant violate?			
B. Was the claimant aware of the policy? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes,			
1. How was the claimant advised of the policy? <input type="checkbox"/> Employer handbook <input type="checkbox"/> Written notice <input type="checkbox"/> Verbal <input type="checkbox"/> Employee bulletin board <input type="checkbox"/> Employee orientation			
2. When was the claimant advised of the policy?			

Discharge General-Employer Statement, ARK-AAS525D1E (REVERSE SIDE)

Each time an issue arises on a claim for unemployment, there is a possibility that a claimant might be disqualified. The questionnaires help ADWS gather the information needed to adjudicate the separation issue. Also, there are other eligibility requirements that may require additional information from the employer. While the questionnaires have been designed to get as much information as possible it is sometimes necessary to call parties to get additional information.

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STATE OF ARKANSAS DEPARTMENT OF WORKFORCE SERVICES DISCHARGE GENERAL-EMPLOYER STATEMENT	SOCIAL SECURITY NUMBER 123-45-6789	BENEFIT YEAR 20063
--	--	------------------------------

12. Were prior warnings given to the claimant? ☐ Yes ☐ No If Yes, provide copies with this document.

Date	Type of warning		Reason for warning
	Verbal	Written	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	

13. How long had the claimant performed his/her last job duties before discharge? ____ Years ____ Months ____ Weeks ____ Days

14. Had the claimant performed his/her job duties satisfactorily in the past? ☐ Yes ☐ No
If No, explain:

15. Did the claimant perform his/her job duties to the best of his/her ability? ☐ Yes ☐ No
If No, explain:

16. Is there any additional information not covered above? ☐ Yes ☐ No If Yes, provide the information:

17. Employer representative providing information:

Title:	Phone:
Fax:	EEmail:

This quarterly notice lists the names and social security numbers of your former employees who were paid benefits during the prior quarter and the amount of your proportionate share of charges.

This quarterly notice is sent to each employing unit electing to make payments in lieu of contribution. The notice lists the names and social security numbers of your former employees who were paid benefits during the prior quarter and the charges to your account.

Page of .
Account Number

Notice To Base Period Employer, DWS-ARK-550

Each time an individual files a new claim for benefits, this notice is sent to each employer in the base period, except if the last employer is also a base period employer. Your reply does not affect a claimant's entitlement to benefits. However, it is imperative that as a base period employer you complete and return this notice within fifteen (15) days of the date the notice was mailed in order to retain full rights to the potential noncharging of benefits under the Law.

NOTICE TO BASE PERIOD EMPLOYERS

THIS IS A NOTICE THAT A FORMER EMPLOYEE FOR WHOM YOU REPORTED WAGES DURING THE BASE PERIOD SHOWN BELOW HAS FILED AN UNEMPLOYMENT INSURANCE CLAIM UNDER THE ARKANSAS EMPLOYMENT SECURITY LAW. PLEASE COMPLETE AND RETURN THIS FORM VIA FAX TO (501) 682-1599. IF YOU DO NOT HAVE ACCESS TO A FAX MACHINE, YOU MAY MAIL YOUR RESPONSE TO THE EMPLOYMENT SECURITY DEPARTMENT ADDRESS SHOWN BELOW.

EMPLOYMENT SECURITY DEPARTMENT
EMPLOYER CHARGE UNIT
POST OFFICE BOX 8011
LITTLE ROCK, AR 72203
FAX NUMBER (501) 682-1599

DATE NOTICE MAILED _____

THE DECISION AS TO WHETHER OR NOT YOUR ACCOUNT WILL BE CHARGED IF BENEFITS ARE PAID TO THIS INDIVIDUAL WILL BE BASED ON YOUR TIMELY RESPONSE TO THIS NOTICE AND THE SPECIFIC REASON FOR SEPARATION OF THE INDIVIDUAL FROM YOUR EMPLOYMENT. THE RETURN ENVELOPE MUST BE POSTMARKED ON OR BEFORE 15 DAYS FROM THE DATE THIS NOTICE WAS MAILED TO YOU IN ORDER FOR YOUR RESPONSE TO BE CONSIDERED TIMELY.

YOU WILL NOT RECEIVE A WRITTEN DETERMINATION. IF BENEFITS ARE CHARGED TO YOUR ACCOUNT, YOU WILL RECEIVE A QUARTERLY STATEMENT OF PAID BENEFITS CHARGED TO YOUR ACCOUNT.

NO REPLY IS NECESSARY IF THIS CLAIMANT SEPARATED FROM HIS EMPLOYMENT WITH YOU DUE TO LACK OF WORK UNLESS YOU HAVE INFORMATION WHICH WOULD NOW AFFECT HIS ELIGIBILITY FOR UNEMPLOYMENT INSURANCE BENEFITS.

IF YOU HAVE INFORMATION WHICH INDICATES THAT THE CLAIMANT IS CURRENTLY EMPLOYED OR SELF-EMPLOYED OR IS NOT ABLE TO WORK OR NOT AVAILABLE FOR WORK, PLEASE INFORM US IN DETAIL.

BASE PERIOD WAGES REPORTED
FOR THIS EMPLOYER NUMBER: _____
POTENTIAL CHARGE AMOUNT: _____

BASE PERIOD: BEGINS _____ ENDS _____
BENEFIT YEAR: BEGINS _____ ENDS _____

EMPLOYER NUMBER	CLAIMANT'S NAME	SOCIAL SECURITY NO.	DATE CLAIM FILED	BENEFIT YEAR/QTR	CWC

BASE PERIOD EMPLOYER'S REPLY

☐ QUIT ☐ DISCHARGE

Reason for Separation (Explain Below)

Last Day Worked _____

I certify that this is a true and correct statement of facts, I understand that Arkansas Statute 11-10-106 (Section 16) of the Arkansas Employment Security Law provides severe penalties for misrepresenting the facts.

Telephone Number

Employer Signature

Title

Date

ESD-ARK-550
(Rev. 10-04)

PLEASE KEEP A COPY FOR YOUR RECORDS

Notice Of Agency Determination, DWS-ARK-578

Based on information provided by the claimant and the claimant's last employer as to the reason the claimant is unemployed, an investigation is made. After this investigation is completed, each party will receive a notice of the agency's determination of eligibility. Each determination contains a summary of the section of Law used to decide the issue, and presents a statement showing the facts which were considered in adjudicating the issue. Instructions for filing an appeal are also included on each determination.

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ARKANSAS DEPARTMENT OF WORKFORCE SERVICES NOTICE OF AGENCY DETERMINATION

Employer Name
EmployerStreet
EmployerCity AR 72222

Mailing Date Of Notice: 6/23/2006
Local Office No: 00230
Initial Claim: 05/01/2006
SSN:123-45-6789 BYQ:20062

Worker Name
WorkerStreet
WorkerCity AR 71111

FINDING OF FACTS: You were discharged from your job on 04-30-06 because of excessive absenteeism. Repeated absences showed a disregard of your obligation to your employer. This constitutes misconduct connected with the work.

DECISION: Disqualified beginning 05-01-06.

PERIOD OF DISQUALIFICATION: ACA § 11-10-514(A)(1) provides that this disqualification will continue until: (1) you have claimed 8 weeks of unemployment in which you would be eligible for benefits except for this disqualification, or (2) you have had 8 weeks of employment after filing your claim and earned an amount equal to your weekly benefit amount during each week of employment, or (3) you have had a combination of (1) and (2).

LAW: ACA § 11-10-514(A) provides that an insured worker will be disqualified from receiving benefits if he is discharged from his last work for misconduct in connection with the work. ACA § 514(A)(2) provides that in all cases of discharge for absenteeism, the individual's attendance record for the past twelve-month period immediately preceding the discharge and the reasons for the absenteeism shall be taken into consideration for the purposes of determining whether the absenteeism constitutes misconduct.

APPEAL RIGHTS: ACA §11-10-524(A) provides that a party entitled to this notice may file an appeal within 20 calendar days after the mailing of the notice to his last known address. An appeal may be filed by either completing a written appeal form (which may be obtained from any Employment Security Department Office) or by writing to the Arkansas Appeal Tribunal, P.O.Box 8013, Little Rock, AR 72203. If an appeal is filed, please attach a copy of this form to the appeal letter and continue to file weekly claims to protect your benefit rights. All correspondence relating to an appeal should include the claimant's Social Security number. For more information, refer to your UI handbook or contact your local Employment Security Department Office.

TIMELY : Y
514A2D04
EMPLOYER COPY

FAX: 870-523-9886 PHONE: 870-523-3641
DEPARTMENT OF WORKFORCE SERVICES
P.O.BOX 677
NEWPORT, AR 72112-0677

AAS578E 3.0.0

Page 1 of 1

Employer Wage Audit Notice, DWS-BPC-901A

Our agency audits claims for unemployment insurance benefits by comparing benefit payments with wages reported by employers on their quarterly contribution reports. If necessary, this form is sent to you to request weekly payroll information.

Department of Workforce Services
Benefit Payment Control
P. O. Box 8060 . Little Rock, AR 72203
Phone: (501) 682-3241
Fax: (501) 683-2142

EMPLOYER WAGE AUDIT NOTICE

EMPLOYER NAME
EMPLOYER STREET
EMPLOYER CITY AR 70000

Mailing Date of Notice: May 03, 2006
Claimant: CLAIMANT NAME
Social Security Number: 123-45-6789

Employer Instructions

Our agency is auditing an unemployment insurance claim filed by the individual named on this form. The weeks listed on the back of this form are weeks the individual claimed benefits. Please enter GROSS earnings for the periods listed.

For Unemployment Insurance Benefits under Department of Workforce Services law, wages are considered to be "earned" during the week the work is performed, regardless of when the claimant is paid for the work. A week, for unemployment insurance purposes, begins at 12:01 a.m. on Sunday of each week and ends at 12:00 midnight the following Saturday. Earnings must be reported by the claimant in such manner when a weekly request for unemployment insurance benefits is submitted. Please enter wages for the claimant as "earned" rather than when paid, during the week(s) specified on the back of this form.

If your payroll is on other than calendar week basis (Sunday to Saturday Midnight), please make the necessary calculations to ensure that earnings shown on the form are for the calendar week and represent the period for which wages were earned, not paid. For the Saturday week ending date shown, please enter the individual's Gross Earnings for the week and show the total hours worked each day of the week in the appropriate box. If no wages were earned, enter "None" in the Gross Earnings space.

Your completion of the back of this form will assist us in determining if this individual has been properly paid unemployment insurance benefits. OVERPAYMENTS THAT RESULT FROM THIS AUDIT MAY PROVIDE YOU, THE EMPLOYER, A BENEFIT CREDIT. Please sign and date the back of this form and return in the enclosed pre-addressed envelope within 10 days of the mailing date of this form. **NOTE: COMPLETION OF THIS FORM IS MANDATORY. IN ACCORDANCE WITH SECTION 11-10-315 OF THE DEPARTMENT OF WORKFORCE SERVICES LAW, FAILURE TO PROVIDE THE REQUESTED INFORMATION WILL RESULT IN THE ISSUANCE OF A SUBPOENA TO OBTAIN THIS INFORMATION.**

Wage Audits are our most effective method of detecting Unemployment Insurance Fraud. If the individual shown on the form never worked for you or if the social security number listed does not correspond to the one you have for the individual, please so note and return the form to us. Your efforts will help us maintain the integrity of the Arkansas Unemployment Insurance Program.

Our agency audits claims for unemployment insurance benefits by comparing benefit payments with wages reported by employers on their quarterly contribution reports. If necessary, this form is sent to you to request weekly payroll information.



EMPLOYER WAGE AUDIT

EMPLOYER CITY AR 72222

Social Security Number: 123-45-6789

[illegible]

PREPARED BY			
Employer Representative: _____	Title: _____	Telephone: _____	Date: _____



123456789+2161003+000000000059758+1+1+

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